

# **REPLACEMENT ITEM**

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| <b>6.2</b> | <b>MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2026/2027-2028/2029</b> |
|------------|--------------------------------------------------------------------------|

Collaborator No:

IDP KPA Ref No:

Meeting Date:

Good Governance and Compliance

20 May 2026

**1. SUBJECT: MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2026/2027-2028/2029**

**2. PURPOSE**

The purpose of this report is as follows:

- (a) To consider the views/submissions of the local community in terms of Section 23(1) (a) of Municipal Finance Management Act (Act 56 of 2003), herein after called the MFMA and to allow the Executive Mayor to respond to the views of the public envisaged in terms of Section 23 (2) (a) and (b).
- (b) The Executive Mayor to approve the Medium-Term Revenue and Expenditure Framework (inclusive of property rates charges and taxes, tariffs and service charges), annexures and proposed amendments to the budget related policies and other policies to Council for approval in terms of Section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003).
- (c) That Council specifically note and consider the need to take up external loans to fund critically needed refurbishment of infrastructure to the amount of R520 million of which over the MTREF R187 million will be required in year one, R199 million in year two and R134 million in year three (refer to Section G: High Level Budget Overview and Table A1 Budget Summary) and confirms draft approval of same in order for the Chief Financial Officer to attend to the necessary legislative requirements.

**3. DELEGATED AUTHORITY**

**COUNCIL**

**5. EXECUTIVE SUMMARY**

**BUDGET**

Attached as **APPENDIX 1** is an executive summary by the Accounting Officer.

**5. RECOMMENDATIONS**

- (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 2026/2027, 2027/2028 and 2028/2029, as set out in APPENDIX 1 – PART 2 – SECTION N, be approved;
- (d) that the proposed rates on properties in WCO24, 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, other policies and by-laws as set out in APPENDICES 4 - 36, 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 R520 million of which R187 million will be required in year one, R199 million in year two and R134 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 132 & 134 that was published to guide the MTREF for 2026/2027 to 2028/2029 as set out in APPENDICES 37-38;
- (i) that Council takes note of the mSCOA Road Map as set out in APPENDIX 39;
- (j) that Council takes note of the Capital Projects above R50 million and confirm approval of same;
- (k) that Council takes note that the public comments and submissions were considered with the compilation of the final budget.

**6. DISCUSSION / CONTENTS****6.1 Background/ Legislative Framework**

Section 23 of the MFMA (Act No 56 of 2003) prescribes to municipalities the process to be followed when the Annual Budget is tabled for approval, which is as follow:

- (1) "The municipal council must consider any views of the local community, the National Treasury, the relevant Provincial Treasury and any provincial or national organs of state or municipalities which made submissions on the budget.
- (2) After considering all budget submissions, the council must give the mayor an opportunity—
  - (a) to respond to the submissions; and

- (b) if necessary, to revise the budget and table amendments for consideration by the council.

**ANNEXURE B** to the Council Item for the Integrated Development Plan includes the input and comments received during the IDP and Budget Public Participation Process.

## 6.2 Discussion

### **Economic Outlook**

The South African economy has experienced over a decade of constrained growth, GDP growth is averaging below 2%, which is far below the level needed to meet national needs. In 2025, growth was a mere 1.4% and is projected to average 1.6% in 2026, 1.8% in 2027, settling at 2% at the end of the medium term in 2028, supported by continued momentum on structural reforms, improving confidence, lower interest rates and higher investment.

The 2026 National Budget highlights that while inflationary pressures began to moderate and interest rates were expected to stabilise, the global economic environment has become increasingly uncertain due to emerging geopolitical risks. In particular, the escalation of the conflict in Iran has introduced significant volatility into global energy markets.

The ongoing conflict has disrupted key global oil supply routes, particularly through the Strait of Hormuz, resulting in increased volatility in international oil prices. The rise in crude oil prices has translated directly into higher fuel prices globally, placing upward pressure on transport and production costs across economies.

These developments have introduced secondary inflationary pressures, as increased fuel costs raise the cost of goods and services across the economy. This has a direct impact on food prices, logistics, manufacturing input costs and overall cost of living. As a result, inflation forecasts have been revised upward relative to earlier projections, with expectations that inflation may remain elevated in the short term before stabilising over the medium term.

The Bureau for Economic Research (BER) indicates that inflation, which was previously expected to stabilise within the 4% to 5% range, may trend higher in the short term due to these global shocks. This creates additional pressure on household disposable income and increases the cost of doing business.

Although improvements in electricity supply have reduced the intensity of load shedding domestically, energy security risks remain, and the global energy shock further compounds the economic outlook. Rising living costs, high unemployment and constrained household income continue to place pressure on consumers and limit economic expansion.

Despite these challenges, there are still positive developments supporting economic recovery, including improved investor confidence, easing domestic inflation prior to the shock, gradual interest rate stabilisation and continued progress in structural reforms. However, the geopolitical environment introduces downside risks to these projections.

Government's strategic priorities remain focused on driving inclusive growth and job creation, reducing poverty and the cost of living, and building a capable, ethical and developmental state.

### **Economic & Fiscal Strategy**

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

#### **5. Macroeconomic Stability:**

Focus on reducing economic volatility and managing inflation to support investment, savings and sustainable growth. A stable macroeconomic environment contributes to reduced borrowing costs and improved fiscal sustainability.

#### **6. Structural Reforms:**

Ongoing reforms aimed at improving efficiency and competitiveness in key sectors such as energy, logistics, water and telecommunications. The continuation of Operation Vulindlela remains central to unlocking economic growth and improving service delivery, with a growing focus on municipal performance and infrastructure delivery.

#### **7. State Capability & Governance:**

Strengthening institutional capacity, governance and accountability across all spheres of government. This includes improved public financial management, digital transformation and enhanced service delivery capabilities.

#### **8. Public Infrastructure Investment:**

Increased investment in strategic infrastructure, including electricity, transport and water, supported by improved public-private partnership frameworks. Infrastructure investment is recognised as a key driver of economic growth, job creation and long-term productivity.

### **Public Investment & Fiscal Measures**

Government's fiscal strategy is designed to stabilise public finances while supporting economic growth and service delivery:

- **Debt and Fiscal Consolidation:** Government debt is expected to stabilise over the medium term, supported by efforts to maintain a primary budget surplus and manage borrowing levels.
- **Revenue Measures:** Targeted tax measures are implemented to support fiscal sustainability while balancing economic growth considerations.
- **Social Spending:** Continued prioritisation of social services, including health, education and social protection, to support vulnerable households.
- **Wage Agreements:** Public sector wage increases remain a significant cost driver and are managed within a constrained fiscal framework.
- **Infrastructure Investment:** Increased allocation towards infrastructure development to address service delivery backlogs and support economic growth.



### Economic Growth & Domestic Outlook

Economic growth is expected to improve gradually, supported by:

- Improved energy supply stability and ongoing structural reforms
- Increased infrastructure investment and public spending
- Stabilising inflation and interest rates (subject to global pressures)
- Gradual recovery in global economic conditions

However, the global geopolitical environment, particularly the conflict in Iran and its impact on energy markets, presents a key downside risk to the economic outlook. Rising fuel prices and associated inflationary pressures may dampen growth prospects and delay further monetary policy easing.

The BER projects moderate economic growth over the medium term, with continued risks from global uncertainty, logistics constraints and domestic structural challenges. The focus remains on unlocking private sector investment, particularly in renewable energy, infrastructure and logistics.

### Government Priorities & Budget Highlights

Key priorities in the 2026 Budget and Budget Review include:

- **Structural Reforms:** Accelerating reforms to improve energy security, logistics efficiency and digital infrastructure.
- **Social Protection and Public Services:** Continued investment in social services and support programmes.
- **Revenue and Tax Measures:** Ensuring sustainable revenue generation while minimising negative economic impacts.
- **Fiscal Discipline:** Maintaining a balanced approach to expenditure and borrowing.
- **Public Investment:** Scaling up infrastructure investment to support economic recovery.
- **Enhanced Governance:** Strengthening state capacity, financial management and accountability across all spheres of government.

### Western Cape & Municipal Focus

The Western Cape Government aligns national priorities while emphasising regional growth through the Growth for Jobs Strategy, which focuses on:

- **Energy Resilience:** Expanding renewable energy and reducing reliance on Eskom supply
- **Economic Growth and Job Creation:** Supporting key sectors such as tourism, agriculture, manufacturing and technology

- **Infrastructure Investment:** Improving transport, logistics and bulk infrastructure
- **Municipal Financial Sustainability:** Strengthening municipal revenue management and cost-reflective tariffs
- **Public Safety:** Enhancing law enforcement and creating a safe environment for investment.

## **Economic Outlook: Stellenbosch Municipality**

### **Economic Performance and Growth**

According to MERO 2024/25, Stellenbosch Municipality remains a key economic hub within the Cape Winelands District, contributing significantly to regional GDP and employment. The local economy continues to demonstrate resilience, supported by a diversified sectoral base.

### **Sectoral Contributions**

Key sectors contributing to the local economy include:

- Finance, Insurance, Real Estate and Business Services: 29.3%
- Wholesale and Retail Trade, Catering and Accommodation: 16.2%
- Manufacturing: 15.5%
- Agriculture and Agri-Processing
- Tourism
- Education

This diversified economic structure supports resilience and long-term growth.

### **Financial Management**

Stellenbosch Municipality continues to demonstrate strong financial governance, as evidenced by five consecutive clean audit outcomes, reflecting sound financial management, accountability and transparency.

### **Capital Expenditure and Strategic Alignment**

The Municipality's Capital Expenditure Framework (CEF) provides a structured approach to infrastructure investment, aligned with the Integrated Development Plan (IDP) and the Spatial Development Framework (SDF).

This alignment ensures that capital investment supports the Municipality's spatial vision, prioritises Priority Development Areas (PDIs) and addresses historical spatial inequalities.

Through this integrated planning framework, the Municipality is able to respond directly to economic challenges by directing investment towards areas with the highest potential for economic impact and social development.

Targeted investment in PDIs supports:

- economic growth and job creation
- local economic development (LED)
- expansion of the municipal revenue base
- improved access to services and infrastructure

Infrastructure-led development in these areas stimulates private sector investment, supports business development and contributes to long-term fiscal sustainability.

### **Economic Challenges**

Stellenbosch Municipality continues to face the following challenges:

6. Economic growth volatility, exacerbated by global and domestic shocks
7. Unemployment and labour market pressures
8. Increasing infrastructure and service delivery demands due to urbanisation
9. Economic inequality and spatial disparities
10. Environmental sustainability and climate resilience requirements

### **Strategic Interventions Using the CEF**

The Municipality addresses these challenges through targeted interventions:

#### **Infrastructure Investment**

- Upgrading road, electricity and bulk infrastructure
- Expanding waste management and mobility infrastructure
- Developing LED hubs to support economic activity

#### **Job Creation and Skills Development**

- Public employment programmes and EPWP initiatives
- Local labour sourcing requirements in municipal projects
- Skills development aligned to economic sectors

**Housing and Urban Development**

- Affordable housing programmes and inclusionary zoning
- Expansion of water, sanitation and basic services
- Development within Priority Development Areas

**Renewable Energy and Sustainability**

- Investment in solar and alternative energy solutions
- Energy security initiatives to support business continuity
- Climate resilience and environmental sustainability projects

**Tourism and SME Support**

- Investment in tourism infrastructure and destination development
- Support for small businesses, emerging farmers and local enterprises

**Stellenbosch Economic Outlook**

- **Short-term:** Economic recovery supported by infrastructure investment and energy initiatives
- **Medium-term:** Growth driven by skills development, business support and investment attraction
- **Long-term:** Sustainable and inclusive growth through diversification, innovation and spatial transformation

**Municipality's Financial Planning**

The constrained economic environment, compounded by rising inflationary pressures linked to global energy market volatility, continues to impact municipal finances and household affordability.

Municipalities are therefore required to:

- improve revenue collection and financial management

- implement cost containment measures
- ensure efficient and effective service delivery

National Treasury requires municipalities to adopt cost-reflective tariffs, while balancing affordability considerations, particularly in a high-inflation environment.

Budgets must be funded from realistically anticipated revenue, with conservative assumptions to account for economic uncertainty and affordability constraints.

The Municipality continues to align its financial planning with:

- National Treasury guidelines
- IDP priorities
- Inflation forecasts (including upward risks)
- Revenue and tariff strategies

The national fiscal framework emphasizes fiscal discipline, requiring municipalities to maintain financial sustainability, responsible borrowing and efficient expenditure management.

In this context, Stellenbosch Municipality continues to prioritise sound financial management, infrastructure investment and revenue enhancement to ensure long-term sustainability and improved service delivery outcomes.

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

The economic outlook has improved moderately, however there is still room for improvement which 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. Headline inflation declined to 4.4 per cent during 2024/2025 fourth quarter, resulting in a average inflation of 4.4 per cent for the year. The Consumer Price Index (CPI) inflation is forecasted to increase from 3.3 per cent in 2025/2026 to 3.4 per cent in 2026/2027, thus municipalities are required to justify all increases more than the projected inflation target for 2026/2027. 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. 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 2026/2027 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;
- Water Conservation: Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;

- 2026 Local Government Elections (transitional processes and hand-over reports for the newly elected councils);
- 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 taken into account during the compilation of the municipality's budget.

2025/2026 represents the last year of the current municipal council's electoral term. The local government elections are scheduled to take place between November 2026 and January 2027. Circular 132 of the MFMA highlights the following four risks that should be managed. Firstly, if elections take place after the start of the new financial year the outgoing council will be responsible to approve tariffs for the 2026/2027 financial year and the newly elected council will implement it, secondly the outgoing council must ensure that they comply with the timeframes for the approval of the budget, thirdly the outgoing council should ensure that the budget is funded, and not prepare a "election friendly" budget that with unrealistically low tariffs and over-ambitious capital expenditure programme. Lastly municipalities must ensure that the public and stakeholder consultation processes are adhered to as required by the relevant legislature. Circular 132 of the MFMA also highlights the handover process from the current council to the newly elected council and stipulates the requirements that must be complied with. The municipality's financial sustainability should be protected at all times in the build-up to the elections. Sound decision-making is of utmost importance to ensure long-term sustainability of municipal finances and service delivery long after the election period is completed.

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 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 2026/2027 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 2026/2027 of 3.4% 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 3.4% to 3.2% 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.

Budget documentation in line with the budget and reporting regulations is attached as **APPENDIX 1 – PART 1**. The report serves as an overview of the budget as a whole, budget assumptions used to compile the budget, funding sources used to fund the capital budget, different income categories to fund priorities of the municipalities, as well as the different expenditure items, including non-cash items.

### **CAPITAL BUDGET 2026/2027 – 2028/2029**

The capital budget is infrastructure orientated and addresses the huge backlog and urgent need to upgrade/refurbish Council's infrastructure as addressed by the different master plans. It is directed by 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. Council's attention is however drawn to the fact that not all needs identified by the community can realistically be funded by the municipality. Critical and committed programmes/projects were the focal point for the capital budget.

The main capital projects that the municipality will be investing in, include:

- Adam Tas Corridor Precinct 10



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| <ul style="list-style-type: none"><li>• Electricity Network: Pniel</li></ul>                                                                   |
| <ul style="list-style-type: none"><li>• Energy Efficiency and Demand Side Management</li></ul>                                                 |
| <ul style="list-style-type: none"><li>• Network Cable Replace 11 Kv</li></ul>                                                                  |
| <ul style="list-style-type: none"><li>• System Control Centre &amp; Upgrade Telemetry</li></ul>                                                |
| <ul style="list-style-type: none"><li>• Bird Street Dualling - Adam Tas to Kayamandi</li></ul>                                                 |
| <ul style="list-style-type: none"><li>• Major Drop-Offs: Construction - Franschoek</li></ul>                                                   |
| <ul style="list-style-type: none"><li>• Refurbish Plant &amp; Equipment - Raithby WWTW</li></ul>                                               |
| <ul style="list-style-type: none"><li>• Erf 7001 Cloeteville (380) FLISP</li></ul>                                                             |
| <ul style="list-style-type: none"><li>• Jamestown: Housing</li></ul>                                                                           |
| <ul style="list-style-type: none"><li>• La Motte Old Forest Station (<math>\pm 430</math> services &amp; <math>\pm 430</math> units)</li></ul> |
| <ul style="list-style-type: none"><li>• Rehabilitation of Langrug Dam and Engineering Services</li></ul>                                       |
| <ul style="list-style-type: none"><li>• Bien don 66/11kV substation new</li></ul>                                                              |
| <ul style="list-style-type: none"><li>• Cable replacement 66kV</li></ul>                                                                       |
| <ul style="list-style-type: none"><li>• Electrification</li></ul>                                                                              |
| <ul style="list-style-type: none"><li>• Kayamandi new substation 11 kV switching station</li></ul>                                             |
| <ul style="list-style-type: none"><li>• Third transformer and associated works 20MVA Cloeteville</li></ul>                                     |
| <ul style="list-style-type: none"><li>• Upgrade transformers at Main substation 7.5MVA to 20MVA</li></ul>                                      |
| <ul style="list-style-type: none"><li>• Switchgear Substation University</li></ul>                                                             |
| <ul style="list-style-type: none"><li>• Kayamandi: Zone O (<math>\pm 711</math> services)</li></ul>                                            |
| <ul style="list-style-type: none"><li>• Adhoc Reconstruction Of Roads (WC024)</li></ul>                                                        |
| <ul style="list-style-type: none"><li>• Lanquedoc Access road and Bridge</li></ul>                                                             |
| <ul style="list-style-type: none"><li>• Reseal Roads - Stellenbosch &amp; Surrounding</li></ul>                                                |
| <ul style="list-style-type: none"><li>• Jamestown Transport Network - School Street</li></ul>                                                  |
| <ul style="list-style-type: none"><li>• Main Road Intersection Improvements: Strand / Adam Tas / Alexander</li></ul>                           |
| <ul style="list-style-type: none"><li>• Expansion of the landfill site (New cells)</li></ul>                                                   |
| <ul style="list-style-type: none"><li>• Extension Of WWTW: Stellenbosch</li></ul>                                                              |
| <ul style="list-style-type: none"><li>• Sewerpipe Replacement</li></ul>                                                                        |
| <ul style="list-style-type: none"><li>• Upgrade of IdasValley WTP</li></ul>                                                                    |
| <ul style="list-style-type: none"><li>• Upgrade of WWTW Wemmershoek</li></ul>                                                                  |
| <ul style="list-style-type: none"><li>• Upgrade of WWTW: Klapmuts</li></ul>                                                                    |

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|---------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Bulk Water Supply Pipe and Reservoir: Stellenbosch</li></ul>          |
| <ul style="list-style-type: none"><li>• Bulk Water Supply Pipe Line &amp; Pumpstations: Franschhoek</li></ul> |
| <ul style="list-style-type: none"><li>• Bulk Water Supply Pipe: Cloetesville/ Idas Valley</li></ul>           |
| <ul style="list-style-type: none"><li>• New Reservoir &amp; Pipeline: Vlottenburg</li></ul>                   |
| <ul style="list-style-type: none"><li>• Waterpipe Replacement</li></ul>                                       |

The detailed draft capital budgets for 2026/2027, 2027/2028 and 2028/2029 are attached as **APPENDIX 1**.

### **OPERATING BUDGET 2026/2027 – 2028/2029**

The basis of the operating budget is aligned to the principle of total potential income from all our services as well as a projection of total direct income. The extent, to which tariffs and levies are proposed to increase, is in the main influenced by:

- The increase in bulk purchases (electricity)
- Employee related costs, as per SALGBC wage agreement
- Councillor remuneration, as per SALGA upper limits
- Service delivery challenges
- Repairs and maintenance
- Operational projects impacting job creation and economic development
- Contractual commitments
- Day to day operational costs (fuel & oil, telephones, bank costs, etc)
- Finance costs, influenced by level of borrowing

Taking all of these issues into consideration and to ensure the sustainability of our operations from realistically anticipated income flows, the following tariff and property tax increases are proposed for 2026/2027:

|                       |               |
|-----------------------|---------------|
| <b>Electricity</b>    | <b>10.71%</b> |
| <b>Sanitation</b>     | <b>6.00%</b>  |
| <b>Refuse removal</b> | <b>6.00%</b>  |
| <b>Water</b>          | <b>5.50%</b>  |
| <b>Rates</b>          | <b>6.00%</b>  |

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 impact of the proposed tariff increases on the monthly services account for the various consumer categories is summarized in **APPENDIX 2**.

#### **HIGH LEVEL CAPITAL AND OPERATING BUDGET FOR 2026/2027 – 2028/2029**

The high-level budget depicting the total budget is attached as **APPENDIX 1 – PART 1 – SECTION C**.

#### **TARIFFS**

Council's attention is further drawn to the fact that the Tariff List attached as **APPENDIX 3** includes Sundry Tariffs as a basket of services and charges, i.e. Land Use Management Fees, Development contributions, Technical Charges, etc. In this regard, the proposed tariff list must be consulted for the detail.

#### **BUDGET RELATED POLICIES & BY-LAWS**

A summary of changes, emanating from the IDP and Budget public participation process/ roadshow, to budget related policies is attached as **Appendix 4**

**The following budget related policies and by-laws were revised:**

Insurance Policy (**Appendix 5**)

Rates Policy (**Appendix 6**)

Indigent Policy (**Appendix 7**)

Credit Control and Debt Collection Policy (**Appendix 8**)

Irrecoverable Debt Policy (**Appendix 9**)

Development Charges Policy (**Appendix 10**)

Wayleave Policy (**Appendix 11**)

Cash Management and Investment Policy (**Appendix 12**)

Accounting Policy (**Appendix 13**)

Asset Management Policy (**Appendix 14**)

Pool Vehicle Policy (**Appendix 15**)

Supply Chain Management Policy (**Appendix 16**)

Grants-In-Aid Policy (**Appendix 17**)

Ward Allocation Policy (**Appendix 18**)

Ward Committee Policy (**Appendix 19**)

Petty Cash Policy (**Appendix 20**)

Virementation Policy (**Appendix 21**)

Preferential Procurement Policy (**Appendix 22**)

Travel and Subsistence Policy (**Appendix 23**)

Cost Containment Policy (**Appendix 24**)

Tariff Policy (**Appendix 25**)

Tariff By-law (**Appendix 26**)

**The following budget related policies and by-laws were unchanged:**

Rates By-law (**Appendix 27**)

Credit Control and Debt Collection By-law (**Appendix 28**)

Special Ratings Area Policy (**Appendix 29**)

Special Ratings Area By-law (**Appendix 30**)

Infrastructure Unbundling of Assets (**Appendix 31**)

Borrowing, Funds and Reserves Policy (**Appendix 32**)

Budget Implementation and Monitoring Policy (**Appendix 33**)

Liquidity Policy (**Appendix 34**)

Inventory Management Policy (**Appendix 35**)

Financing of External Bodies performing municipal functions Policy (**Appendix 36**)

**OTHER SUPPORTING DOCUMENTATION**

The additional information as prescribed by the budget and reporting regulations are attached as **APPENDIX 1 – PART 2 – SECTION P**.

**4.2. Financial Implications**

Financial impact already discussed above.

**4.3. External Loan for 2026/2027**

That Council specifically note and consider the need to take up external loans to fund critically needed refurbishment of infrastructure to the amount of R520 million of which over the MTREF R187 million will be required in year one, R199 million in year two and R134 million in year three (refer to Section G: High Level Budget Overview and Table A1 Budget Summary).

**6.4 Legal Implications**

The item at my disposal is compliant with the relevant legislative framework.

**6.5 Staff Implications**

None.

**6.6 Previous / Relevant Council Resolutions:**

39<sup>th</sup> Council Meeting – 31 March 2026

Item 8.5: Medium Term Revenue and Expenditure Framework 2026/2027 – 2028/2029

**6.7 Risk Implications**

None

**6.8 Comments from Senior Management:**

**6.8.1 Director: Infrastructure Services**

Noted.

**6.8.2 Director: Planning and Development Services**

Noted.

**6.8.3 Director: Community and Protection Services:**

Noted.

**6.8.4 Director: Corporate Services:**

Noted.

**6.8.5 Chief Financial Officer:**

Noted

**6.8.6 Municipal Manager:**

Noted

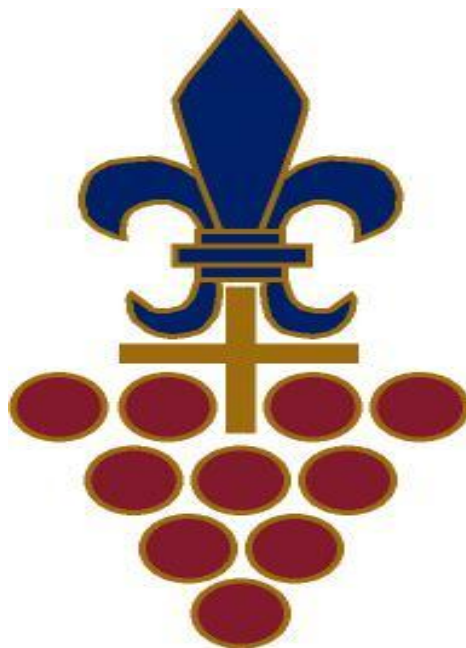
**FOR FURTHER DETAILS CONTACT:**

|                        |                                           |
|------------------------|-------------------------------------------|
| <b>NAME</b>            | <b>KEVIN CAROLUS</b>                      |
| <b>POSITION</b>        | <b>DIRECTOR: FINANCIAL SERVICES</b>       |
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| <b>REPORT DATE</b>     | <b>13 May 2026</b>                        |

# **APPENDICES 1-39**

**APPENDIX 1**

# **STELLENBOSCH MUNICIPALITY**



## **MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR THE FINANCIAL PERIOD 2026/2027 TO 2028/2029**

**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”***

**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 2026/2027, 2027/2028 and 2028/2029, 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, other policies and by-laws as set out in APPENDICES 4 - 36, 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 R520 million of which R187 million will be required in year one, R199 million in year two and R134 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;
- h) that Council takes note of MFMA circulars 132 & 134 that was published to guide the MTREF for 2026/2027 to 2028/2029 as set out in APPENDICES 37- 38;
- i) that Council takes note of the mSCOA Road Map as set out in APPENDIX 39;
- j) that Council takes note of the Capital Projects above R50 million and confirm approval of same; 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 constrained growth, GDP growth is averaging below 2%, which is far below the level needed to meet national needs. In 2025, growth was a mere 1.4% and is projected to average 1.6% in 2026, 1.8% in 2027, settling at 2% at the end of the medium term in 2028, supported by continued momentum on structural reforms, improving confidence, lower interest rates and higher investment.

The 2026 National Budget highlights that while inflationary pressures began to moderate and interest rates were expected to stabilise, the global economic environment has become increasingly uncertain due to emerging geopolitical risks. In particular, the escalation of the conflict in Iran has introduced significant volatility into global energy markets.

The ongoing conflict has disrupted key global oil supply routes, particularly through the Strait of Hormuz, resulting in increased volatility in international oil prices. The rise in crude oil prices has translated directly into higher fuel prices globally, placing upward pressure on transport and production costs across economies.

These developments have introduced secondary inflationary pressures, as increased fuel costs raise the cost of goods and services across the economy. This has a direct impact on food prices, logistics, manufacturing input costs and overall cost of living. As a result, inflation forecasts have been revised upward relative to earlier projections, with expectations that inflation may remain elevated in the short term before stabilising over the medium term.

The Bureau for Economic Research (BER) indicates that inflation, which was previously expected to stabilise within the 4% to 5% range, may trend higher in the short term due to these global shocks. This creates additional pressure on household disposable income and increases the cost of doing business.

Although improvements in electricity supply have reduced the intensity of load shedding domestically, energy security risks remain, and the global energy shock further compounds the economic outlook. Rising living costs, high unemployment and constrained household income continue to place pressure on consumers and limit economic expansion.

Despite these challenges, there are still positive developments supporting economic recovery, including improved investor confidence, easing domestic inflation prior to the shock, gradual interest rate stabilisation and continued progress in structural reforms. However, the geopolitical environment introduces downside risks to these projections.

Government's strategic priorities remain focused on driving inclusive growth and job creation, reducing poverty and the cost of living, and building a capable, ethical and developmental state.

### **Economic & Fiscal Strategy**

The 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 economic volatility and managing inflation to support investment, savings and sustainable growth. A stable macroeconomic environment contributes to reduced borrowing costs and improved fiscal sustainability.

#### **2. Structural Reforms:**

Ongoing reforms aimed at improving efficiency and competitiveness in key sectors such as energy, logistics, water and telecommunications. The continuation of Operation Vulindlela remains central to unlocking economic growth and improving service delivery, with a growing focus on municipal performance and infrastructure delivery.

#### **3. State Capability & Governance:**

Strengthening institutional capacity, governance and accountability across all spheres of government. This includes improved public financial management, digital transformation and enhanced service delivery capabilities.

#### **4. Public Infrastructure Investment:**

Increased investment in strategic infrastructure, including electricity, transport and water, supported by improved public-private partnership frameworks. Infrastructure investment is recognised as a key driver of economic growth, job creation and long-term productivity.

### **Public Investment & Fiscal Measures**

Government's fiscal strategy is designed to stabilise public finances while supporting economic growth and service delivery:

- **Debt and Fiscal Consolidation:** Government debt is expected to stabilise over the medium term, supported by efforts to maintain a primary budget surplus and manage borrowing levels.
- **Revenue Measures:** Targeted tax measures are implemented to support fiscal sustainability while balancing economic growth considerations.

- **Social Spending:** Continued prioritisation of social services, including health, education and social protection, to support vulnerable households.
- **Wage Agreements:** Public sector wage increases remain a significant cost driver and are managed within a constrained fiscal framework.
- **Infrastructure Investment:** Increased allocation towards infrastructure development to address service delivery backlogs and support economic growth.

### **Economic Growth & Domestic Outlook**

Economic growth is expected to improve gradually, supported by:

- Improved energy supply stability and ongoing structural reforms
- Increased infrastructure investment and public spending
- Stabilising inflation and interest rates (subject to global pressures)
- Gradual recovery in global economic conditions

However, the global geopolitical environment, particularly the conflict in Iran and its impact on energy markets, presents a key downside risk to the economic outlook. Rising fuel prices and associated inflationary pressures may dampen growth prospects and delay further monetary policy easing.

The BER projects moderate economic growth over the medium term, with continued risks from global uncertainty, logistics constraints and domestic structural challenges. The focus remains on unlocking private sector investment, particularly in renewable energy, infrastructure and logistics.

### **Government Priorities & Budget Highlights**

Key priorities in the 2026 Budget and Budget Review include:

- **Structural Reforms:** Accelerating reforms to improve energy security, logistics efficiency and digital infrastructure.
- **Social Protection and Public Services:** Continued investment in social services and support programmes.
- **Revenue and Tax Measures:** Ensuring sustainable revenue generation while minimising negative economic impacts.
- **Fiscal Discipline:** Maintaining a balanced approach to expenditure and borrowing.
- **Public Investment:** Scaling up infrastructure investment to support economic recovery.
- **Enhanced Governance:** Strengthening state capacity, financial management and accountability across all spheres of government.

## **Western Cape & Municipal Focus**

The Western Cape Government aligns with national priorities while emphasising regional growth through the Growth for Jobs Strategy, which focuses on:

- **Energy Resilience:** Expanding renewable energy and reducing reliance on Eskom supply
- **Economic Growth and Job Creation:** Supporting key sectors such as tourism, agriculture, manufacturing and technology
- **Infrastructure Investment:** Improving transport, logistics and bulk infrastructure
- **Municipal Financial Sustainability:** Strengthening municipal revenue management and cost-reflective tariffs
- **Public Safety:** Enhancing law enforcement and creating a safe environment for investment

## **Economic Outlook: Stellenbosch Municipality**

### **Economic Performance and Growth**

According to the MERO 2024/25, Stellenbosch Municipality remains a key economic hub within the Cape Winelands District, contributing significantly to regional GDP and employment. The local economy continues to demonstrate resilience, supported by a diversified sectoral base.

### **Sectoral Contributions**

Key sectors contributing to the local economy include:

- Finance, Insurance, Real Estate and Business Services: 29.3%
- Wholesale and Retail Trade, Catering and Accommodation: 16.2%
- Manufacturing: 15.5%
- Agriculture and Agri-Processing
- Tourism
- Education

This diversified economic structure supports resilience and long-term growth.

### **Financial Management**

Stellenbosch Municipality continues to demonstrate strong financial governance, as evidenced by five consecutive clean audit outcomes, reflecting sound financial management, accountability and transparency.

### **Capital Expenditure and Strategic Alignment**

The Municipality's Capital Expenditure Framework (CEF) provides a structured approach to infrastructure investment, aligned with the Integrated Development Plan (IDP) and the Spatial Development Framework (SDF).

This alignment ensures that capital investment supports the Municipality's spatial vision, prioritises Priority Development Areas (PDIs) and addresses historical spatial inequalities.

Through this integrated planning framework, the Municipality is able to respond directly to economic challenges by directing investment towards areas with the highest potential for economic impact and social development.

Targeted investment in PDIs supports:

- economic growth and job creation
- local economic development (LED)
- expansion of the municipal revenue base
- improved access to services and infrastructure

Infrastructure-led development in these areas stimulates private sector investment, supports business development and contributes to long-term fiscal sustainability.

### **Economic Challenges**

Stellenbosch Municipality continues to face the following challenges:

1. Economic growth volatility, exacerbated by global and domestic shocks
2. Unemployment and labour market pressures
3. Increasing infrastructure and service delivery demands due to urbanisation
4. Economic inequality and spatial disparities
5. Environmental sustainability and climate resilience requirements

### **Strategic Interventions Using the CEF**

The Municipality addresses these challenges through targeted interventions:

#### **Infrastructure Investment**

- Upgrading road, electricity and bulk infrastructure
- Expanding waste management and mobility infrastructure
- Developing LED hubs to support economic activity

#### **Job Creation and Skills Development**

- Public employment programmes and EPWP initiatives
- Local labour sourcing requirements in municipal projects
- Skills development aligned to economic sectors

**Housing and Urban Development**

- Affordable housing programmes and inclusionary zoning
- Expansion of water, sanitation and basic services
- Development within Priority Development Areas

**Renewable Energy and Sustainability**

- Investment in solar and alternative energy solutions
- Energy security initiatives to support business continuity
- Climate resilience and environmental sustainability projects

**Tourism and SME Support**

- Investment in tourism infrastructure and destination development
- Support for small businesses, emerging farmers and local enterprises

**Stellenbosch Economic Outlook**

- **Short-term:** Economic recovery supported by infrastructure investment and energy initiatives
- **Medium-term:** Growth driven by skills development, business support and investment attraction
- **Long-term:** Sustainable and inclusive growth through diversification, innovation and spatial transformation

**Municipality's Financial Planning**

The constrained economic environment, compounded by rising inflationary pressures linked to global energy market volatility, continues to impact municipal finances and household affordability.

Municipalities are therefore required to:

- improve revenue collection and financial management
- implement cost containment measures
- ensure efficient and effective delivery service

National Treasury requires municipalities to adopt cost-reflective tariffs, while balancing affordability considerations, particularly in a high-inflation environment.

Budgets must be funded from realistically anticipated revenue, with conservative assumptions to account for economic uncertainty and affordability constraints.



The Municipality continues to align its financial planning with:

- National Treasury guidelines
- IDP priorities
- Inflation forecasts (including upward risks)
- Revenue and tariff strategies

The national fiscal framework emphasises fiscal discipline, requiring municipalities to maintain financial sustainability, responsible borrowing and efficient expenditure management. In this context, Stellenbosch Municipality continues to prioritise sound financial management, infrastructure investment and revenue enhancement to ensure long-term sustainability and improved service delivery outcomes.

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

The economic outlook has improved moderately, however there is still room for improvement which 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. Headline inflation declined to 4.4 per cent during 2024/2025 in the fourth quarter, resulting in an average inflation of 4.4 per cent for the year. The Consumer Price Index (CPI) inflation is forecasted to increase from 3.3 per cent in 2025/2026 to 3.4 per cent in 2026/2027, thus municipalities are required to justify all increases more than the projected inflation target for 2026/2027. 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. 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 2026/2027 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;
- Water Conservation: Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- 2026 Local Government Elections (transitional processes and hand-over reports for the newly elected councils);
- 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 taken into account during the compilation of the municipality's budget.

2025/2026 represents the last year of the current municipal council's electoral term. The local government elections are scheduled to take place between November 2026 and January 2027. Circular 132 of the MFMA highlights the following four risks that should be managed. Firstly, if elections take place after the start of the new financial year the outgoing council will be responsible to approve tariffs for the 2026/2027 financial year and the newly elected council will implement it, secondly the outgoing council must ensure that they comply with the timeframes for the approval of the budget, thirdly the outgoing council should ensure that the budget is funded, and not prepare a "election friendly" budget that with unrealistically low tariffs and over-ambitious capital expenditure programme. Lastly municipalities must ensure that the public and stakeholder consultation processes are adhered to as required by the relevant legislature.

Circular 132 of the MFMA also highlights the handover process from the current council to the newly elected council and stipulates the requirements that must be complied with. The municipality's financial sustainability should be protected at all times in the build-up to the elections. Sound decision-making is of utmost importance to ensure long-term sustainability of municipal finances and service delivery long after the election period is completed.

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 2026/2027 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 2026/2027 of 3.4% 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 3.4% to 3.2% over the medium term in line with moderate 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 2026/2027 year is R3 652 750 627 of which R3 073 448 776 (84%), is allocated to the operating budget and R579 301 851 (16%) to capital investment.

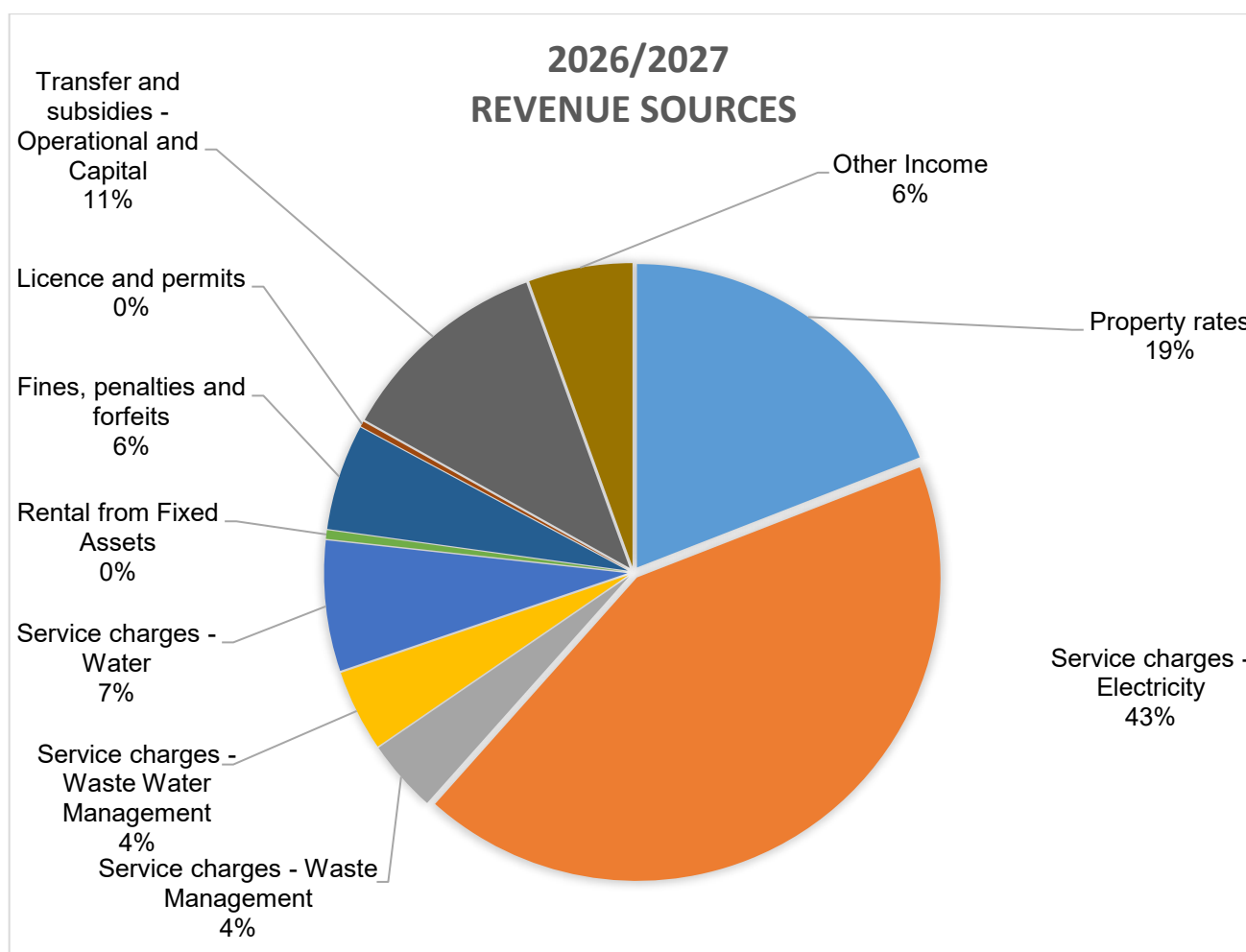
**OPERATING BUDGET – REVENUE**

Overall revenue budget increase was limited to 6,72% resulting in annual operating revenue increasing from R3 015 248 785 in 2025/2026 to R 3 232 579 139 in 2026/2027. 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                                  | 2025/2026            | 2026/2027            | % INCR       |
|--------------------------------------------------|----------------------|----------------------|--------------|
| Property rates                                   | 577 762 768          | 616 977 073          | 6,36%        |
| Service charges - Electricity                    | 1 240 948 763        | 1 373 854 376        | 9,67%        |
| Service charges - Waste Management               | 117 789 486          | 124 856 855          | 5,66%        |
| Service charges - Waste Water Management         | 132 112 779          | 140 039 546          | 5,66%        |
| Service charges - Water                          | 213 953 009          | 224 650 659          | 4,76%        |
| Rental from Fixed Assets                         | 14 249 488           | 14 961 962           | 4,76%        |
| Fines, penalties and forfeits                    | 173 402 829          | 182 072 970          | 4,76%        |
| Licence and permits                              | 8 754 465            | 9 192 188            | 4,76%        |
| Transfer and subsidies - Operational and Capital | 361 900 880          | 367 216 409          | 1,45%        |
| Other Income                                     | 174 374 318          | 178 757 101          | 2,45%        |
| <b>Total Operating Revenue</b>                   | <b>3 015 248 785</b> | <b>3 232 579 139</b> | <b>6,72%</b> |



- Average tariff increases:
 

|                |        |
|----------------|--------|
| Property Rates | 6.00%  |
| Electricity    | 10.71% |
| Water          | 5.50%  |
| Sanitation     | 6.00%  |
| Refuse removal | 6.00%  |
- 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 2026/27 financial year is R 2 731 000.

## Rates

In the 2026/2027 financial year, the Property Rates Tariff paid by owners will increase with 6.00%, whilst total rates also increased with 6.00%. The new General Valuation Roll will be implemented on 01 July 2026. 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 10.71% whereas the increase in electricity bulk purchases for the 2026/2027 financial year is 9.01% 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 5.50%. 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 2026/2027 and not based on the approved budget for the same year.**



**Sewerage (Sanitation)**

The proposed increase in this tariff is 6.00%. Sanitation services are 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 2026/2027 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 6.00% 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 2026/2027 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.

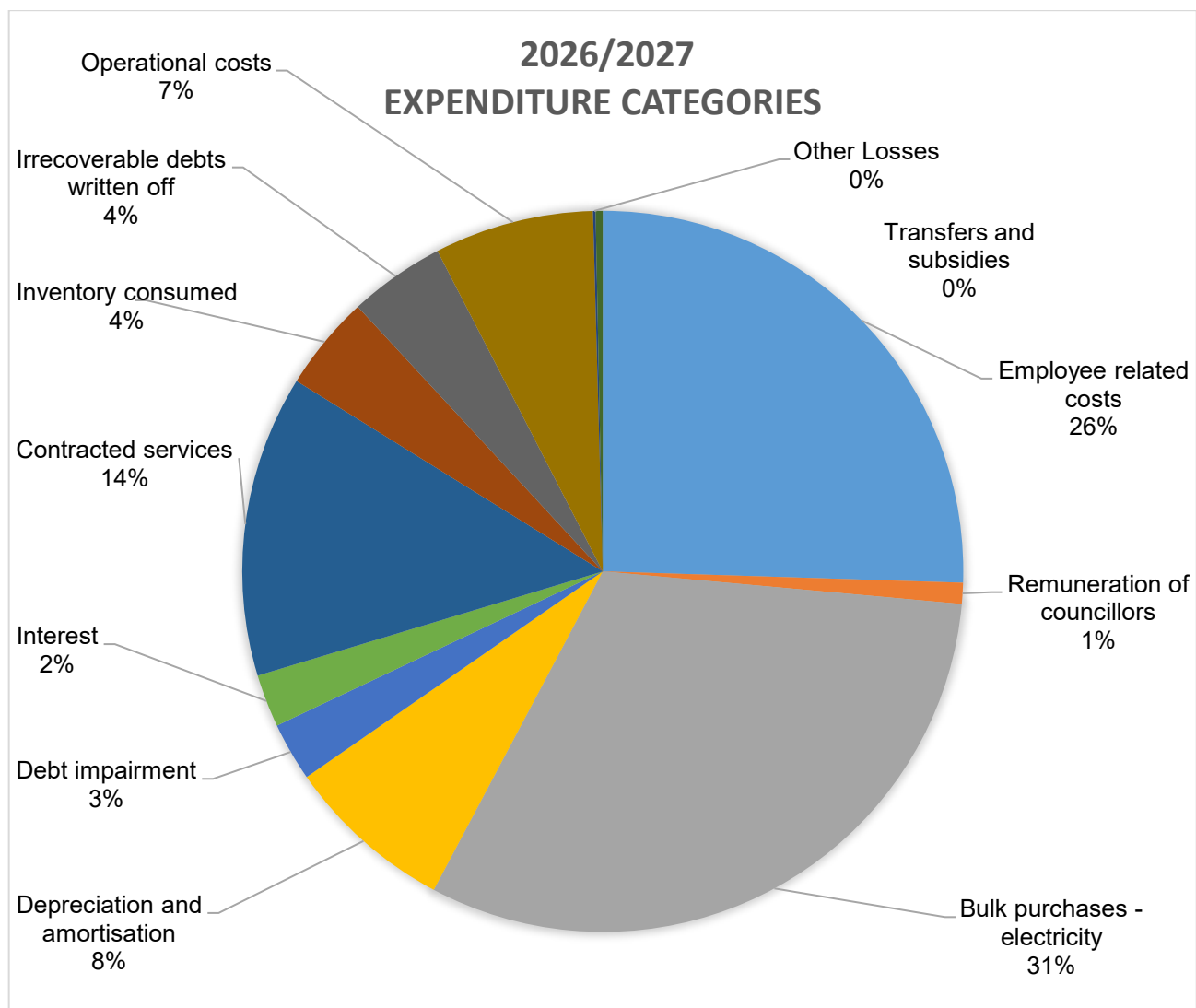
**OPERATING BUDGET - EXPENDITURE**

The budget sees an increase in annual operating expenditure from R2 831 662 033 in 2025/2026 to R 3 073 448 776 in 2026/2027. This 7.87% increase is primarily due to increases in several expenditure categories, examples which are included in the table below:

| <b>EXPENDITURE CATEGORIES</b>   | <b>2025/2026</b>     | <b>2026/2027</b>     | <b>% INCR.</b> |
|---------------------------------|----------------------|----------------------|----------------|
| Employee related costs          | 727 234 893          | 783 788 311          | 7,22%          |
| Remuneration of councillors     | 27 593 419           | 28 973 093           | 4.76%          |
| Bulk purchases - electricity    | 875 125 647          | 962 638 212          | 9,09%          |
| Depreciation and amortisation   | 225 960 324          | 232 739 088          | 2,91%          |
| Debt impairment                 | -93 358 594          | 80 766 850           | 215,59%        |
| Interest                        | 70 951 095           | 72 630 924           | 2,31%          |
| Contracted services             | 364 276 791          | 415 602 065          | 12.35%         |
| Inventory consumed              | 120 281 165          | 130 898 104          | 8,11%          |
| Irrecoverable debts written off | 274 162 666          | 132 403 933          | -107,07%       |
| Operational costs               | 224 756 798          | 219 703 159          | -2.30%         |
| Other Losses                    | 630 000              | 3 539 938            | 82,20%         |
| Transfers and subsidies         | 14 047 829           | 9 765 099            | -43.86%        |
| <b>Total Expenditure</b>        | <b>2 831 662 033</b> | <b>3 073 448 776</b> | <b>7,87%</b>   |

**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 2026/2027 financial year has been calculated based on the maximum possible borrowings that could be drawn down by the end of the 2026/2027 financial year.

**Bulk Purchases**

The municipal tariff guideline increases issued by NERSA setting the bulk purchase increase at 9.01%.

**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.

**Irrecoverable debts written off**

The municipality made provision for long outstanding debt to be written off as part of the adjustment budget for the 2025/2026 financial year. This comprises of debt older than 5 years as well as indigent debt. This provision is anomalous in nature and an isolated event contrary to the norms of previous years write offs. Subsequently, due to this large provision made in the 2025/2026, has cause a significant change for the provision then required in the 2026/2027 financial year.

**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 R200 000 in the current financial year to R250 000 in the 2026/2027 financial year. Provision is also made for above inflationary increase for the licensing and registration of municipal vehicles.

**CAPITAL BUDGET**

The capital budget decreased from R594 994 272 in 2025/2026 to R579 301 851 in 2026/2027.

| <b>DIRECTORATE</b>                | <b>2025/2026</b>   | <b>2026/2027</b>   | <b>% INCR.</b> |
|-----------------------------------|--------------------|--------------------|----------------|
| Municipal Manager                 | 100 000            | 60 000             | -40,00%        |
| Planning and Development Services | 34 485 819         | 34 125 065         | -1.05%         |
| Infrastructure Services           | 404 059 707        | 437 595 004        | 8.30%          |
| Corporate Services                | 31 663 619         | 52 100 000         | 64,54%         |
| Community and Protection Services | 120 385 127        | 51 521 782         | -57.20%        |
| Financial Services                | 4 300 000          | 3 900 000          | -9,30%         |
| <b>Total Expenditure</b>          | <b>594 994 272</b> | <b>579 301 851</b> | <b>-2,64%</b>  |

| <b>FUNDING SOURCE</b>       | <b>2025/2026</b>   | <b>2026/2027</b>   | <b>% INCR</b> |
|-----------------------------|--------------------|--------------------|---------------|
| Capital Replacement Reserve | 294 391 206        | 302 984 439        | 2,92%         |
| Development Contribution    | 18 99 9 793        | 20 000 000         | 5,26%         |
| External Loan               | 198 019 488        | 186 966 021        | -5,58%        |
| National Government         | 63 693 288         | 53 793 826         | -15,54%       |
| Provincial Government       | 19 890 497         | 15 557 565         | -21,78%       |
|                             | <b>594 994 272</b> | <b>579 301 851</b> | <b>-2,64%</b> |

**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:

| <b>Project Description</b>                   | <b>2026/2027</b> | <b>2027/2028</b> | <b>2028/2029</b> | <b>MTREF Total</b> |
|----------------------------------------------|------------------|------------------|------------------|--------------------|
| Bien don 66/11kV substation new              | 35 913 852       | 45 843 905       | 58 200 000       | 139 957 757        |
| Upgrade of WWTW: Klapmuts                    | 30 272 850       | 2 500 000        | 30 000 000       | 62 772 850         |
| Northern Extension Bulk Supply               | 27 000 000       | 35 500 000       | -                | 62 500 000         |
| Bird Street Dualling - Adam Tas to Kayamandi | -                | 10 000 000       | 50 000 000       | 60 000 000         |
| Upgrade of IdasValley WTP                    | 1 500 000        | 40 000 000       | 10 000 000       | 51 500 000         |

|                   |                    |                    |                    |
|-------------------|--------------------|--------------------|--------------------|
| <b>94 686 702</b> | <b>133 843 905</b> | <b>148 200 000</b> | <b>513 074 033</b> |
|-------------------|--------------------|--------------------|--------------------|

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**Brief overview of Capital Projects Above R50 MILLION included in the MTREF Capital Budget****1. BIEN DON 66/11Kv SUBSTATION NEW**

Construct new 66/11kV substation with all its associated HV,MV equipment and plant and construct a 3,6 km of 66kV overhead line to Eskom distribution substation. The establishment of the 66/11kV Municipal substation yard (the Eskom 66kV metering substation yard will be constructed as a future phase) and will include earthworks for completion of the substation platform, installation of the substation earth mat, construction of the substation access and internal road, construction of the 11kV switching station and control room building and supply, installation, and commissioning of the 66kV outdoor primary plant including the 66/11kV 20MVA transformers, the 66kV protection and control plant and the 11kV indoor switchgear.

**2. UPGRADE OF WWTW: KLAPMUTS**

The project will be done in two phases; the first phase will aim to improve the efficiency and quality of effluent produced by the plant and the second phase will increase the capacity of the plant.

The first phase deliverables of the project is as follows;

- Modification on the Existing Inlet Works,
- Construction of a new Inlet Works,
- Construction of a new Secondary Settling Tank,
- Construction of a new Division Box,
- All associated pipework,
- Cable ducts,
- Existing services,
- Tie-ins to existing lines/manholes

**3. NORTHERN EXTENTION BULK SUPPLY**

The northern extension bulk supply project includes the following:

- Construction of a new 11kV switching station building at Newinbosch, Kayamandi & Gevonden.
- Install third 20 MVA Trfr at Cloeteville S/S including all associated works.
- Supply and installation of 11kV GIS indoor switchgear with onboard protection.
- Supply and installation of all secondary equipment (110V battery charger, telemetry/SCADA system, substation security).
- Supply and installation of 11kV gas insulated RMU.
- Supply and Installation 11kV underground cables:
- Excavation of cable trenches;



- Supply and installation of 11kV underground cables;
- Supply and installation of 32mm diameter sleeves for fiber cable;
- Supply and installation of single mode fiber optic cable in fiber sleeves;
- All reinstatement and removal of spoil material from site and
- Testing and commissioning of the complete works.

#### **4.BIRD STREET DUALLING – ADAM TAS TO KAYAMANDI**

The project entails the dualling of the R304 within the Municipal area of authority, to dovetail with the dualling of the Provincial Government's Department of Infrastructure Project of the dualling of their portion of the same road. This is to accommodate the growth of the Municipal and Provincial nodes as per the Municipal and Provincial Spatial Development Frameworks, and the Municipality's Council approved Comprehensive Integrated Transport Plan. This includes the construction of an additional lane on both carriageways, turning lanes, intersection upgrades, bridge/culverts upgrades and associated works. The project is in the design and landowner engagement phases and construction is earmarked for the 2027-28 to 2028-29 financial years.

#### **5.UPGRADE OF IDASVALLEY WTP**

With regards to the "Upgrade of IdasValley WTP", the municipality is still in initial concept and planning stage with the main aim to upgrade the existing Idas valley treatment plant capacity from treating Raw water into potable water, from 20 Million litres a day to 30 Million litres a day, whilst also upgrading the existing infrastructure to ensure compliance with the various water authorities and regulations.

Major capital expenditure is planned in the following areas during the 2026/2027 financial year:

|                                                                      |
|----------------------------------------------------------------------|
| • Adam Tas Corridor Precinct 10                                      |
| • Adhoc Reconstruction Of Roads (WC024)                              |
| • Bien don 66/11kV substation new                                    |
| • Bird Street Dualling - Adam Tas to Kayamandi                       |
| • Bulk Water Supply Pipe Line & Pumpstations: Franschoek             |
| • Bulk Water Supply Pipe and Reservoir: Stellenbosch                 |
| • Bulk Water Supply Pipe: Cloetesville/ Idas Valley                  |
| • Cable replacement 66kV                                             |
| • Electricity Network: Pniel                                         |
| • Electrification                                                    |
| • Erf 7001 Cloetesville (380) FLISP                                  |
| • Expansion of the landfill site (New cells)                         |
| • Extention Of WWTW: Stellenbosch                                    |
| • Fire Station - Jamestown                                           |
| • Jamestown Transport Network - School Street                        |
| • Jamestown: Housing                                                 |
| • Kayamandi: Zone O (±711 services)                                  |
| • La Motte Old Forest Station (±430 services & ±430 units)           |
| • Lanquedoc Access road and Bridge                                   |
| • Main Road Intersection Improvements: Strand / Adam Tas / Alexander |
| • Major Drop-Offs: Construction - Franschoek                         |
| • Network Cable Replace 11 Kv                                        |
| • New Reservoir & Pipeline: Vloottenburg                             |
| • Refurbish Plant & Equipment - Raithby WWTW                         |
| • Rehabilitation of Langrug Dam and Engineering Services             |
| • Reseal Roads - Stellenbosch & Surrounding                          |
| • Sewerpipe Replacement                                              |
| • Switchgear Substation University                                   |
| • System Control Centre & Upgrade Telemetry                          |
| • Upgrade of IdasValley WTP                                          |

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|                                                                                                           |
|-----------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Upgrade of WWTW Wemmershoek</li></ul>                             |
| <ul style="list-style-type: none"><li>• Upgrade of WWTW: Klapmuts</li></ul>                               |
| <ul style="list-style-type: none"><li>• Upgrade transformers at Main substation 7.5MVA to 20MVA</li></ul> |
| <ul style="list-style-type: none"><li>• Waterpipe Replacement</li></ul>                                   |

**C: HIGH LEVEL BUDGET SUMMARY**

|                                      | <b>Operating<br/>Income<br/>R</b> | <b>Operating<br/>Expenditure<br/>R</b> | <b>Capital<br/>Expenditure<br/>R</b> | <b>Total Budget<br/>R</b> |
|--------------------------------------|-----------------------------------|----------------------------------------|--------------------------------------|---------------------------|
| Municipal Manager                    | -                                 | 23 095 608                             | 60 000                               | 23 155 608                |
| Planning and Economic<br>Development | 67 431 638                        | 157 986 236                            | 34 125 065                           | 192 111 301               |
| Infrastructure Services              | 2 166 419 660                     | 1 853 970 868                          | 437 595 004                          | 2 291 565 872             |
| Corporate Services                   | 13 797 272                        | 258 096 358                            | 52 100 000                           | 310 196 358               |
| Community and Protection<br>Services | 220 326 810                       | 618 564 546                            | 51 521 782                           | 670 086 328               |
| Financial Services                   | 764 603 759                       | 161 735 160                            | 3 900 000                            | 165 635 160               |
| <b>Total</b>                         | <b>3 232 579 139</b>              | <b>3 073 448 776</b>                   | <b>579 301 851</b>                   | <b>3 652 750 627</b>      |

**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<br>and funding | Table A5  |
| 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 2025/2026 financial year includes all changes approved by Council in the Adjustments Budgets during the current financial year.

**WC024 Stellenbosch - Table A1 Budget Summary**

| Description                                              | 2022/23          | 2023/24          | 2024/25          | Current Year 2025/26 |                  |                    |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------|------------------|------------------|------------------|----------------------|------------------|--------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome  | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousands</b>                                       |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| <b>Financial Performance</b>                             |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| Property rates                                           | 452 023          | 484 454          | 530 581          | 571 651              | 577 763          | 577 763            | 492 504            | 616 977                                             | 654 218                | 693 712                |
| Service charges                                          | 1 138 698        | 1 289 135        | 1 465 254        | 1 662 304            | 1 704 804        | 1 704 804          | 1 236 946          | 1 863 401                                           | 2 037 668              | 2 229 208              |
| Investment revenue                                       | 42 250           | 57 312           | 61 434           | 63 980               | 52 980           | 52 980             | 43 427             | 51 306                                              | 48 869                 | 46 548                 |
| Transfer and subsidies - Operational                     | 211 295          | 219 260          | 234 414          | 260 585              | 265 780          | 265 780            | 248 572            | 287 472                                             | 291 751                | 319 324                |
| Other own revenue                                        | 258 294          | 301 283          | 331 943          | 310 802              | 317 802          | 317 802            | 291 226            | 333 678                                             | 350 075                | 367 347                |
| <b>Total Revenue (excluding capital transfers and</b>    | <b>2 102 560</b> | <b>2 351 445</b> | <b>2 623 625</b> | <b>2 869 321</b>     | <b>2 919 127</b> | <b>2 919 127</b>   | <b>2 312 675</b>   | <b>3 152 834</b>                                    | <b>3 382 581</b>       | <b>3 656 138</b>       |
| Employee costs                                           | 537 672          | 621 335          | 656 986          | 713 412              | 716 411          | 716 411            | 569 505            | 783 788                                             | 826 676                | 882 800                |
| Remuneration of councillors                              | 22 765           | 22 620           | 22 989           | 24 593               | 27 593           | 27 593             | 22 795             | 28 973                                              | 30 422                 | 31 943                 |
| Depreciation and amortisation                            | 233 250          | 208 907          | 206 749          | 225 960              | 225 960          | 225 960            | 130 478            | 232 739                                             | 237 394                | 244 516                |
| Interest                                                 | 59 928           | 63 411           | 72 867           | 77 649               | 70 951           | 70 951             | 25 340             | 72 631                                              | 86 121                 | 99 334                 |
| Inventory consumed and bulk purchases                    | 608 174          | 724 599          | 856 759          | 928 091              | 997 236          | 997 236            | 695 386            | 1 093 536                                           | 1 194 865              | 1 305 311              |
| Transfers and subsidies                                  | 17 758           | 21 324           | 17 868           | 22 631               | 14 048           | 14 048             | 8 724              | 13 057                                              | 13 841                 | 14 671                 |
| Other expenditure                                        | 374 422          | 467 972          | 655 541          | 732 522              | 768 638          | 768 638            | 345 018            | 848 724                                             | 873 171                | 907 554                |
| <b>Total Expenditure</b>                                 | <b>1 853 969</b> | <b>2 130 168</b> | <b>2 489 760</b> | <b>2 724 858</b>     | <b>2 820 838</b> | <b>2 820 838</b>   | <b>1 797 246</b>   | <b>3 073 449</b>                                    | <b>3 262 490</b>       | <b>3 486 128</b>       |
| <b>Surplus/(Deficit)</b>                                 | <b>248 591</b>   | <b>221 277</b>   | <b>133 866</b>   | <b>144 463</b>       | <b>98 289</b>    | <b>98 289</b>      | <b>515 428</b>     | <b>79 385</b>                                       | <b>120 091</b>         | <b>170 010</b>         |
| Transfers and subsidies - capital (monetary allocations) | 100 312          | 106 864          | 125 957          | 98 415               | 96 121           | 96 121             | 56 260             | 79 745                                              | 99 688                 | 92 829                 |
| Transfers and subsidies - capital (in-kind)              | 23               | 47 437           | 4 682            | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp;</b>   | <b>348 925</b>   | <b>375 578</b>   | <b>264 504</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>571 688</b>     | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |
| Share of surplus/ (deficit) of associate                 | -                | -                | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                    | <b>348 925</b>   | <b>375 578</b>   | <b>264 504</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>571 688</b>     | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |
| <b>Capital expenditure &amp; funds sources</b>           |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| <b>Capital expenditure</b>                               | <b>318 447</b>   | <b>470 990</b>   | <b>473 053</b>   | <b>642 490</b>       | <b>594 994</b>   | <b>594 994</b>     | <b>276 140</b>     | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         |
| Transfers recognised - capital                           | 116 322          | 121 312          | 157 500          | 118 636              | 102 584          | 102 584            | 69 192             | 89 351                                              | 122 438                | 83 421                 |
| Borrowing                                                | 84 534           | 137 920          | 109 725          | 198 019              | 198 019          | 198 019            | 72 383             | 186 966                                             | 199 379                | 133 474                |
| Internally generated funds                               | 115 645          | 164 073          | 201 145          | 325 835              | 294 391          | 294 391            | 134 542            | 302 984                                             | 288 214                | 303 876                |
| <b>Total sources of capital funds</b>                    | <b>316 501</b>   | <b>423 304</b>   | <b>468 371</b>   | <b>642 490</b>       | <b>594 994</b>   | <b>594 994</b>     | <b>276 116</b>     | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         |
| <b>Financial position</b>                                |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| Total current assets                                     | 1 054 607        | 125 377          | 996 290          | 932 399              | 864 455          | 864 455            | 1 423 628          | 1 016 555                                           | 1 057 315              | 1 125 524              |
| Total non current assets                                 | 5 652 855        | 5 881 302        | 6 176 431        | 7 047 276            | 6 999 781        | 6 999 781          | 6 740 415          | 6 959 961                                           | 6 986 035              | 6 889 654              |
| Total current liabilities                                | 625 135          | (409 104)        | 501 322          | 498 267              | 427 779          | 427 779            | 473 015            | 563 065                                             | 567 896                | 573 195                |
| Total non current liabilities                            | 532 997          | 636 707          | 617 437          | 1 168 172            | 1 166 288        | 1 166 288          | 592 443            | 977 478                                             | 978 832                | 902 303                |
| Community wealth/Equity                                  | 5 776 460        | 6 021 450        | 6 275 016        | 6 313 236            | 6 270 167        | 6 270 167          | 6 275 271          | 6 435 972                                           | 6 496 621              | 6 539 680              |
| <b>Cash flows</b>                                        |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| Net cash from (used) operating                           | 1 813 130        | (239 170)        | (1 375 344)      | 572 998              | 455 345          | 455 345            | (5 459 830)        | 488 924                                             | 534 484                | 571 651                |
| Net cash from (used) investing                           | (13 847)         | 1 900            | 14 189           | (4 599)              | (4 599)          | (4 599)            | 19 326             | (668 398)                                           | (701 535)              | (606 937)              |
| Net cash from (used) financing                           | (47 400)         | (192 783)        | (70 430)         | 135 804              | 135 804          | 135 804            | (35 172)           | 123 508                                             | 121 618                | 54 384                 |
| <b>Cash/cash equivalents at the year end</b>             | <b>2 195 283</b> | <b>148 656</b>   | <b>(825 191)</b> | <b>1 383 010</b>     | <b>1 265 357</b> | <b>1 265 357</b>   | <b>(4 926 173)</b> | <b>493 537</b>                                      | <b>448 105</b>         | <b>467 203</b>         |
| <b>Cash backing/surplus reconciliation</b>               |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| Cash and investments available                           | 2 195 283        | 148 656          | (825 191)        | 1 383 010            | 1 265 357        | 1 265 357          | (4 926 173)        | 493 537                                             | 448 105                | 467 203                |
| Application of cash and investments                      | 32 058           | 38 487           | 27 209           | (4 691)              | (18 336)         | (18 336)           | 58 483             | 28 530                                              | 28 825                 | 28 825                 |
| <b>Balance - surplus (shortfall)</b>                     | <b>2 163 225</b> | <b>110 169</b>   | <b>(852 399)</b> | <b>1 387 702</b>     | <b>1 283 692</b> | <b>1 283 692</b>   | <b>(4 984 656)</b> | <b>465 007</b>                                      | <b>419 280</b>         | <b>438 378</b>         |
| <b>Asset management</b>                                  |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| Asset register summary (WDV)                             | 5 648 257        | 5 874 793        | 6 168 109        | 7 042 678            | 6 994 834        | 6 994 834          |                    | 6 950 770                                           | 6 977 713              | 6 881 333              |
| Depreciation                                             | 233 250          | 208 907          | 206 749          | 225 960              | 225 960          | 225 960            |                    | 232 739                                             | 237 394                | 244 516                |
| Renewal and Upgrading of Existing Assets                 | 106 344          | 139 142          | 232 645          | 408 310              | 372 817          | 372 817            |                    | 323 753                                             | 252 535                | 209 228                |
| Repairs and Maintenance                                  | 84 992           | 123 724          | 107 227          | 150 852              | 145 064          | 145 064            |                    | 160 854                                             | 169 689                | 175 340                |
| <b>Free services</b>                                     |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| Cost of Free Basic Services provided                     | (46 575)         | (20 552)         | 13 233           | (137 063)            | (137 063)        | (137 063)          |                    | 63 258                                              | (149 472)              | (163 080)              |
| Revenue cost of free services provided                   | (35 175)         | 6 418            | 50 832           | (50 465)             | (50 465)         | (50 465)           |                    | 99 347                                              | (55 289)               | (58 606)               |
| <b>Households below minimum service level</b>            |                  |                  |                  |                      |                  |                    |                    |                                                     |                        |                        |
| 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 | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                 | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Revenue - Functional</b>                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Governance and administration</b>       |     | 585 336         | 673 990         | 719 377         | 743 393              | 739 072         | 739 072            | 778 401                                             | 816 882                | 858 151                |
| Executive and council                      |     | 624             | 846             | 980             | 3 585                | 3 503           | 3 503              | 725                                                 | 761                    | 799                    |
| Finance and administration                 |     | 584 162         | 673 144         | 718 398         | 739 808              | 735 569         | 735 569            | 777 676                                             | 816 121                | 857 351                |
| Internal audit                             |     | 550             | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Community and public safety</b>         |     | 197 622         | 183 107         | 230 780         | 248 319              | 248 870         | 248 870            | 267 413                                             | 295 680                | 313 256                |
| Community and social services              |     | 23 371          | 10 379          | 13 895          | 18 523               | 22 561          | 22 561             | 19 076                                              | 19 529                 | 20 085                 |
| Sport and recreation                       |     | 1 073           | 746             | 778             | 809                  | 780             | 780                | 282                                                 | 296                    | 311                    |
| Public safety                              |     | 162 526         | 161 542         | 196 820         | 188 885              | 189 460         | 189 460            | 199 295                                             | 207 482                | 217 856                |
| Housing                                    |     | 10 652          | 10 440          | 19 288          | 40 102               | 36 069          | 36 069             | 48 760                                              | 68 372                 | 75 004                 |
| Health                                     |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Economic and environmental services</b> |     | 105 615         | 104 683         | 120 534         | 96 123               | 104 946         | 104 946            | 102 573                                             | 87 403                 | 99 540                 |
| Planning and development                   |     | 94 388          | 87 028          | 98 633          | 81 016               | 89 839          | 89 839             | 86 776                                              | 70 794                 | 73 422                 |
| Road transport                             |     | 10 106          | 16 733          | 21 370          | 13 547               | 13 547          | 13 547             | 14 159                                              | 14 889                 | 24 312                 |
| Environmental protection                   |     | 1 121           | 922             | 530             | 1 560                | 1 560           | 1 560              | 1 638                                               | 1 720                  | 1 806                  |
| <b>Trading services</b>                    |     | 1 314 322       | 1 543 966       | 1 683 572       | 1 879 901            | 1 922 361       | 1 922 361          | 2 084 192                                           | 2 282 304              | 2 478 021              |
| Energy sources                             |     | 858 023         | 964 420         | 1 135 871       | 1 326 497            | 1 351 497       | 1 351 497          | 1 479 902                                           | 1 641 372              | 1 808 383              |
| Water management                           |     | 174 366         | 220 201         | 245 639         | 236 747              | 249 247         | 249 247            | 262 098                                             | 275 394                | 289 445                |
| Waste water management                     |     | 151 140         | 170 215         | 165 340         | 172 165              | 172 165         | 172 165            | 182 889                                             | 194 238                | 206 292                |
| Waste management                           |     | 130 793         | 189 130         | 136 723         | 144 492              | 149 452         | 149 452            | 159 303                                             | 171 300                | 173 900                |
| <b>Other</b>                               | 4   | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total Revenue - Functional</b>          | 2   | 2 202 895       | 2 505 746       | 2 754 264       | 2 967 736            | 3 015 249       | 3 015 249          | 3 232 579                                           | 3 482 269              | 3 748 967              |
| <b>Expenditure - Functional</b>            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Governance and administration</b>       |     | 277 528         | 311 190         | 367 220         | 397 039              | 401 777         | 401 777            | 434 269                                             | 458 123                | 480 963                |
| Executive and council                      |     | 37 415          | 31 655          | 32 505          | 39 693               | 42 695          | 42 695             | 44 704                                              | 46 662                 | 49 922                 |
| Finance and administration                 |     | 226 678         | 273 417         | 329 413         | 349 590              | 351 124         | 351 124            | 381 303                                             | 402 672                | 421 745                |
| Internal audit                             |     | 13 434          | 6 117           | 5 302           | 7 756                | 7 958           | 7 958              | 8 262                                               | 8 789                  | 9 297                  |
| <b>Community and public safety</b>         |     | 475 410         | 464 199         | 535 232         | 639 347              | 652 233         | 652 233            | 710 032                                             | 730 669                | 765 206                |
| Community and social services              |     | 43 149          | 39 126          | 29 809          | 57 081               | 58 427          | 58 427             | 60 905                                              | 62 143                 | 65 067                 |
| Sport and recreation                       |     | 46 247          | 65 089          | 73 303          | 81 539               | 81 054          | 81 054             | 86 196                                              | 89 869                 | 94 864                 |
| Public safety                              |     | 347 319         | 327 425         | 390 529         | 437 480              | 445 830         | 445 830            | 478 008                                             | 498 065                | 517 261                |
| Housing                                    |     | 38 696          | 32 559          | 41 591          | 63 247               | 66 923          | 66 923             | 84 923                                              | 80 593                 | 88 014                 |
| Health                                     |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Economic and environmental services</b> |     | 155 165         | 150 257         | 161 639         | 186 646              | 190 510         | 190 510            | 205 560                                             | 209 789                | 229 142                |
| Planning and development                   |     | 73 391          | 66 941          | 78 879          | 87 905               | 90 569          | 90 569             | 98 780                                              | 99 021                 | 105 267                |
| Road transport                             |     | 65 413          | 68 004          | 66 783          | 77 812               | 78 512          | 78 512             | 84 070                                              | 87 720                 | 99 590                 |
| Environmental protection                   |     | 16 362          | 15 312          | 15 977          | 20 929               | 21 429          | 21 429             | 22 710                                              | 23 049                 | 24 285                 |
| <b>Trading services</b>                    |     | 1 042 919       | 1 317 096       | 1 435 757       | 1 518 048            | 1 587 142       | 1 587 142          | 1 723 588                                           | 1 863 908              | 2 010 816              |
| Energy sources                             |     | 650 457         | 773 277         | 900 255         | 960 718              | 1 030 602       | 1 030 602          | 1 129 713                                           | 1 246 800              | 1 368 639              |
| Water management                           |     | 140 964         | 188 552         | 174 987         | 185 692              | 178 778         | 178 778            | 194 878                                             | 202 488                | 210 073                |
| Waste water management                     |     | 174 410         | 185 999         | 199 254         | 217 041              | 216 977         | 216 977            | 245 330                                             | 254 904                | 267 889                |
| Waste management                           |     | 77 088          | 169 268         | 161 262         | 154 598              | 160 785         | 160 785            | 153 668                                             | 159 715                | 164 215                |
| <b>Other</b>                               | 4   | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Total Expenditure - Functional</b>      | 3   | 1 951 023       | 2 242 742       | 2 499 849       | 2 741 081            | 2 831 662       | 2 831 662          | 3 073 449                                           | 3 262 490              | 3 486 128              |
| <b>Surplus/(Deficit) for the year</b>      |     | 251 872         | 263 003         | 254 415         | 226 656              | 183 587         | 183 587            | 159 130                                             | 219 779                | 262 839                |

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

| Functional Classification Description                            | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                  |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Revenue - Functional</b>                                      |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Municipal governance and administration</b>                   |          | <b>585 336</b>  | <b>673 990</b>  | <b>719 377</b>  | <b>743 393</b>       | <b>739 072</b>  | <b>739 072</b>     | <b>778 401</b>                                      | <b>816 882</b>         | <b>858 151</b>         |
| Executive and council                                            |          | 624             | 846             | 980             | 3 585                | 3 503           | 3 503              | 725                                                 | 761                    | 799                    |
| Mayor and Council                                                |          | 624             | 846             | 980             | 1 173                | 1 090           | 1 090              | 725                                                 | 761                    | 799                    |
| Municipal Manager, Town Secretary and Chief Executive            |          | —               | —               | —               | 2 412                | 2 412           | 2 412              | —                                                   | —                      | —                      |
| Finance and administration                                       |          | 584 162         | 673 144         | 718 398         | 739 808              | 735 569         | 735 569            | 777 676                                             | 816 121                | 857 351                |
| Administrative and Corporate Support                             |          | 83              | —               | 16              | 30                   | 30              | 30                 | 32                                                  | 33                     | 35                     |
| Asset Management                                                 |          | —               | —               | 32              | —                    | —               | —                  | —                                                   | —                      | —                      |
| Finance                                                          |          | 573 035         | 660 593         | 705 080         | 726 754              | 722 367         | 722 367            | 764 252                                             | 802 336                | 842 877                |
| Fleet Management                                                 |          | 126             | 179             | 147             | 159                  | 159             | 159                | 167                                                 | 176                    | 184                    |
| Human Resources                                                  |          | 1 278           | 1 265           | 1 204           | 1 637                | 1 637           | 1 637              | 1 436                                               | 1 198                  | 1 258                  |
| Information Technology                                           |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Legal Services                                                   |          | 2               | 23              | 4               | 31                   | 31              | 31                 | 33                                                  | 35                     | 36                     |
| Marketing, Customer Relations, Publicity and Media Co-ordination |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Property Services                                                |          | 9 570           | 10 063          | 11 776          | 11 021               | 11 021          | 11 021             | 11 572                                              | 12 150                 | 12 758                 |
| Risk Management                                                  |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Security Services                                                |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Supply Chain Management                                          |          | 67              | 1 020           | 139             | 176                  | 325             | 325                | 185                                                 | 194                    | 204                    |
| Valuation Service                                                |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Internal audit                                                   |          | 550             | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Governance Function                                              |          | 550             | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>Community and public safety</b>                               |          | <b>197 622</b>  | <b>183 107</b>  | <b>230 780</b>  | <b>248 319</b>       | <b>248 870</b>  | <b>248 870</b>     | <b>267 413</b>                                      | <b>295 680</b>         | <b>313 256</b>         |
| Community and social services                                    |          | 23 371          | 10 379          | 13 895          | 18 523               | 22 561          | 22 561             | 19 076                                              | 19 529                 | 20 085                 |
| Aged Care                                                        |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Agricultural                                                     |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Animal Care and Diseases                                         |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Cemeteries, Funeral Parlours and Crematoriums                    |          | 1 362           | 1 271           | 1 314           | 1 125                | 1 125           | 1 125              | 1 181                                               | 1 240                  | 1 302                  |
| Child Care Facilities                                            |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Community Halls and Facilities                                   |          | 10 806          | 9 411           | 12 194          | 7 136                | 7 136           | 7 136              | 7 302                                               | 7 667                  | 8 050                  |
| Consumer Protection                                              |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Cultural Matters                                                 |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Disaster Management                                              |          | 226             | 320             | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Education                                                        |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Indigenous and Customary Law                                     |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Industrial Promotion                                             |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Language Policy                                                  |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Libraries and Archives                                           |          | 10 798          | (703)           | 305             | 10 137               | 14 100          | 14 100             | 10 474                                              | 10 583                 | 10 694                 |
| Literacy Programmes                                              |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Media Services                                                   |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Museums and Art Galleries                                        |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Population Development                                           |          | 179             | 81              | 82              | 126                  | 201             | 201                | 119                                                 | 39                     | 39                     |



| Functional Classification Description<br><br>R thousand       | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Provincial Cultural Matters                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Theatres                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and recreation                                          |     | 1 073           | 746             | 778             | 809                  | 780             | 780                | 282                                                 | 296                    | 311                    |
| Beaches and Jetties                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Casinos, Racing, Gambling, Wagering                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Parks (including Nurseries)                         |     | 713             | 562             | 598             | 394                  | 365             | 365                | 161                                                 | 169                    | 178                    |
| Recreational Facilities                                       |     | 82              | 88              | 106             | 115                  | 115             | 115                | 121                                                 | 127                    | 133                    |
| Sports Grounds and Stadiums                                   |     | 278             | 96              | 74              | 300                  | 300             | 300                | -                                                   | -                      | -                      |
| Public safety                                                 |     | 162 526         | 161 542         | 196 820         | 188 885              | 189 460         | 189 460            | 199 295                                             | 207 482                | 217 856                |
| Civil Defence                                                 |     | 1 246           | 294             | 226             | 37                   | 612             | 612                | 1 038                                               | 40                     | 42                     |
| Cleansing                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Control of Public Nuisances                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fencing and Fences                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire Fighting and Protection                                  |     | 715             | 812             | 130             | 903                  | 903             | 903                | 914                                                 | 232                    | 243                    |
| Licensing and Control of Animals                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Police Forces, Traffic and Street Parking Control             |     | 160 564         | 160 436         | 196 463         | 187 946              | 187 946         | 187 946            | 197 343                                             | 207 210                | 217 570                |
| Pounds                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                       |     | 10 652          | 10 440          | 19 288          | 40 102               | 36 069          | 36 069             | 48 760                                              | 68 372                 | 75 004                 |
| Housing                                                       |     | 10 652          | 10 440          | 19 288          | 40 102               | 36 069          | 36 069             | 48 760                                              | 68 372                 | 75 004                 |
| Informal Settlements                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Ambulance                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health Services                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Laboratory Services                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Food Control                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health Surveillance and Prevention of Communicable Diseases   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vector Control                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Chemical Safety                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Economic and environmental services</b>                    |     | <b>105 615</b>  | <b>104 683</b>  | <b>120 534</b>  | <b>96 123</b>        | <b>104 946</b>  | <b>104 946</b>     | <b>102 573</b>                                      | <b>87 403</b>          | <b>99 540</b>          |
| Planning and development                                      |     | 94 388          | 87 028          | 98 633          | 81 016               | 89 839          | 89 839             | 86 776                                              | 70 794                 | 73 422                 |
| Billboards                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Corporate Wide Strategic Planning (IDPs, LEDs)                |     | 1 928           | 2 272           | 2 042           | 2 080                | 2 619           | 2 619              | 1 264                                               | 204                    | 214                    |
| Central City Improvement District                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Facilitation                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Economic Development/Planning                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Regional Planning and Development                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Town Planning, Building Regulations and Enforcement, and City |     | 8 237           | 10 208          | 13 369          | 9 579                | 16 579          | 16 579             | 17 407                                              | 18 278                 | 19 192                 |
| Project Management Unit                                       |     | 84 223          | 74 547          | 83 222          | 69 358               | 70 642          | 70 642             | 68 104                                              | 52 312                 | 54 016                 |
| Provincial Planning                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Support to Local Municipalities                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road transport                                                |     | 10 106          | 16 733          | 21 370          | 13 547               | 13 547          | 13 547             | 14 159                                              | 14 889                 | 24 312                 |
| Public Transport                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Functional Classification Description                 | Ref      | 2022/23          | 2023/24          | 2024/25          | Current Year 2025/26 |                  |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                       |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                     | <b>1</b> |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| Road and Traffic Regulation                           |          | 2 305            | 1                | –                | 34                   | 34               | 34                 | 36                                                  | 38                     | 40                     |
| Roads                                                 |          | 7 802            | 16 733           | 21 370           | 13 512               | 13 512           | 13 512             | 14 123                                              | 14 851                 | 24 272                 |
| Taxi Ranks                                            |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Environmental protection                              |          | 1 121            | 922              | 530              | 1 560                | 1 560            | 1 560              | 1 638                                               | 1 720                  | 1 806                  |
| Biodiversity and Landscape                            |          | 989              | 886              | 493              | 1 503                | 1 503            | 1 503              | 1 578                                               | 1 657                  | 1 739                  |
| Coastal Protection                                    |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Indigenous Forests                                    |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Nature Conservation                                   |          | 131              | 36               | 37               | 58                   | 58               | 58                 | 61                                                  | 64                     | 67                     |
| Pollution Control                                     |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Soil Conservation                                     |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| <b>Trading services</b>                               |          | <b>1 314 322</b> | <b>1 543 966</b> | <b>1 683 572</b> | <b>1 879 901</b>     | <b>1 922 361</b> | <b>1 922 361</b>   | <b>2 084 192</b>                                    | <b>2 282 304</b>       | <b>2 478 021</b>       |
| Energy sources                                        |          | 858 023          | 964 420          | 1 135 871        | 1 326 497            | 1 351 497        | 1 351 497          | 1 479 902                                           | 1 641 372              | 1 808 383              |
| Electricity                                           |          | 858 023          | 964 420          | 1 135 871        | 1 326 497            | 1 351 497        | 1 351 497          | 1 479 902                                           | 1 641 372              | 1 808 383              |
| Street Lighting and Signal Systems                    |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Nonelectric Energy                                    |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Water management                                      |          | 174 366          | 220 201          | 245 639          | 236 747              | 249 247          | 249 247            | 262 098                                             | 275 394                | 289 445                |
| Water Treatment                                       |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Water Distribution                                    |          | 174 366          | 220 201          | 245 639          | 236 747              | 249 247          | 249 247            | 262 098                                             | 275 394                | 289 445                |
| Water Storage                                         |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Waste water management                                |          | 151 140          | 170 215          | 165 340          | 172 165              | 172 165          | 172 165            | 182 889                                             | 194 238                | 206 292                |
| Public Toilets                                        |          | 8 020            | 8 430            | 9 207            | 9 934                | 9 934            | 9 934              | 10 728                                              | 11 587                 | 12 514                 |
| Sewerage                                              |          | 53 647           | 60 674           | 69 430           | 74 609               | 74 609           | 74 609             | 79 004                                              | 83 658                 | 88 587                 |
| Storm Water Management                                |          | 1 624            | 646              | 680              | 1 860                | 1 860            | 1 860              | 1 953                                               | 2 051                  | 2 154                  |
| Waste Water Treatment                                 |          | 87 850           | 100 464          | 86 023           | 85 762               | 85 762           | 85 762             | 91 203                                              | 96 942                 | 103 038                |
| Waste management                                      |          | 130 793          | 189 130          | 136 723          | 144 492              | 149 452          | 149 452            | 159 303                                             | 171 300                | 173 900                |
| Recycling                                             |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Solid Waste Disposal (Landfill Sites)                 |          | 3 938            | 3 551            | 1 007            | 3 634                | 3 634            | 3 634              | 3 852                                               | 4 084                  | 4 329                  |
| Solid Waste Removal                                   |          | 126 855          | 185 579          | 135 716          | 140 858              | 145 818          | 145 818            | 155 451                                             | 167 217                | 169 571                |
| Street Cleaning                                       |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| <b>Other</b>                                          |          | <b>–</b>         | <b>–</b>         | <b>–</b>         | <b>–</b>             | <b>–</b>         | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Abattoirs                                             |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Air Transport                                         |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Forestry                                              |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Licensing and Regulation                              |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Markets                                               |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Tourism                                               |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| <b>Total Revenue - Functional</b>                     | <b>2</b> | <b>2 202 895</b> | <b>2 505 746</b> | <b>2 754 264</b> | <b>2 967 736</b>     | <b>3 015 249</b> | <b>3 015 249</b>   | <b>3 232 579</b>                                    | <b>3 482 269</b>       | <b>3 748 967</b>       |
| <b>Expenditure - Functional</b>                       |          |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <b>Municipal governance and administration</b>        |          | <b>277 528</b>   | <b>311 190</b>   | <b>367 220</b>   | <b>397 039</b>       | <b>401 777</b>   | <b>401 777</b>     | <b>434 269</b>                                      | <b>458 123</b>         | <b>480 963</b>         |
| Executive and council                                 |          | 37 415           | 31 655           | 32 505           | 39 693               | 42 695           | 42 695             | 44 704                                              | 46 662                 | 49 922                 |
| Mayor and Council                                     |          | 29 942           | 30 885           | 27 972           | 32 476               | 35 394           | 35 394             | 39 328                                              | 40 933                 | 43 822                 |
| Municipal Manager, Town Secretary and Chief Executive |          | 7 473            | 771              | 4 533            | 7 217                | 7 302            | 7 302              | 5 376                                               | 5 729                  | 6 100                  |

| Functional Classification Description<br><br>R thousand          | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Finance and administration                                       |     | 226 678         | 273 417         | 329 413         | 349 590              | 351 124         | 351 124            | 381 303                                             | 402 672                | 421 745                |
| Administrative and Corporate Support                             |     | 17 564          | 16 177          | 29 077          | 20 812               | 19 352          | 19 352             | 27 525                                              | 29 342                 | 31 294                 |
| Asset Management                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Finance                                                          |     | 102 848         | 122 144         | 148 830         | 130 464              | 132 085         | 132 085            | 145 204                                             | 155 047                | 160 672                |
| Fleet Management                                                 |     | 3 918           | 2 400           | 3 585           | 3 191                | 3 437           | 3 437              | 3 016                                               | 3 115                  | 3 235                  |
| Human Resources                                                  |     | 39 915          | 47 432          | 46 697          | 88 176               | 84 147          | 84 147             | 89 112                                              | 94 596                 | 100 778                |
| Information Technology                                           |     | 43 527          | 41 070          | 41 579          | 48 918               | 47 978          | 47 978             | 50 580                                              | 52 234                 | 54 026                 |
| Legal Services                                                   |     | 7 099           | 6 775           | 13 333          | 7 582                | 11 982          | 11 982             | 10 517                                              | 11 259                 | 11 714                 |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | 2 627           | 2 420           | 2 632           | 4 444                | 4 359           | 4 359              | 4 741                                               | 5 050                  | 5 322                  |
| Property Services                                                |     | 29 468          | 23 001          | 23 167          | 31 814               | 32 954          | 32 954             | 33 676                                              | 34 428                 | 35 961                 |
| Risk Management                                                  |     | –               | 3               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Security Services                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Supply Chain Management                                          |     | (20 286)        | 11 994          | 20 515          | 14 188               | 14 829          | 14 829             | 16 931                                              | 17 600                 | 18 744                 |
| Valuation Service                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Internal audit                                                   |     | 13 434          | 6 117           | 5 302           | 7 756                | 7 958           | 7 958              | 8 262                                               | 8 789                  | 9 297                  |
| Governance Function                                              |     | 13 434          | 6 117           | 5 302           | 7 756                | 7 958           | 7 958              | 8 262                                               | 8 789                  | 9 297                  |
| <b>Community and public safety</b>                               |     | <b>475 410</b>  | <b>464 199</b>  | <b>535 232</b>  | <b>639 347</b>       | <b>652 233</b>  | <b>652 233</b>     | <b>710 032</b>                                      | <b>730 669</b>         | <b>765 206</b>         |
| Community and social services                                    |     | 43 149          | 39 126          | 29 809          | 57 081               | 58 427          | 58 427             | 60 905                                              | 62 143                 | 65 067                 |
| Aged Care                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Agricultural                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Animal Care and Diseases                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Cemeteries, Funeral Parlours and Crematoriums                    |     | 4 739           | 5 881           | (13 316)        | 6 813                | 6 803           | 6 803              | 7 750                                               | 7 600                  | 8 039                  |
| Child Care Facilities                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Community Halls and Facilities                                   |     | 6 313           | 6 580           | 8 653           | 8 323                | 8 423           | 8 423              | 8 971                                               | 9 181                  | 9 704                  |
| Consumer Protection                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Cultural Matters                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Disaster Management                                              |     | 6 853           | 6 021           | 4 685           | 7 974                | 9 244           | 9 244              | 9 810                                               | 9 774                  | 10 275                 |
| Education                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Indigenous and Customary Law                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Industrial Promotion                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Language Policy                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Libraries and Archives                                           |     | 11 952          | 11 870          | 12 588          | 11 423               | 11 423          | 11 423             | 11 811                                              | 11 977                 | 12 153                 |
| Literacy Programmes                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Media Services                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Museums and Art Galleries                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Population Development                                           |     | 13 292          | 8 775           | 17 198          | 22 548               | 22 533          | 22 533             | 22 562                                              | 23 612                 | 24 896                 |
| Provincial Cultural Matters                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Theatres                                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Zoo's                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sport and recreation                                             |     | 46 247          | 65 089          | 73 303          | 81 539               | 81 054          | 81 054             | 86 196                                              | 89 869                 | 94 864                 |
| Beaches and Jetties                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Casinos, Racing, Gambling, Wagering                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Community Parks (including Nurseries)                            |     | 27 562          | 43 591          | 46 932          | 54 676               | 53 790          | 53 790             | 57 946                                              | 60 014                 | 63 408                 |

| Functional Classification Description<br><br>R thousand       | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Recreational Facilities                                       |     | 1 118           | 1 025           | 5 565           | 3 209                | 3 459           | 3 459              | 3 452                                               | 3 621                  | 3 851                  |
| Sports Grounds and Stadiums                                   |     | 17 566          | 20 473          | 20 806          | 23 654               | 23 804          | 23 804             | 24 798                                              | 26 234                 | 27 606                 |
| Public safety                                                 |     | <b>347 319</b>  | <b>327 425</b>  | <b>390 529</b>  | <b>437 480</b>       | <b>445 830</b>  | <b>445 830</b>     | <b>478 008</b>                                      | <b>498 065</b>         | <b>517 261</b>         |
| Civil Defence                                                 |     | 90 033          | 94 089          | 108 004         | 132 810              | 150 612         | 150 612            | 156 741                                             | 166 450                | 175 651                |
| Cleansing                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Control of Public Nuisances                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fencing and Fences                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire Fighting and Protection                                  |     | 47 312          | 53 375          | 55 438          | 47 750               | 46 617          | 46 617             | 50 880                                              | 53 278                 | 56 604                 |
| Licensing and Control of Animals                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Police Forces, Traffic and Street Parking Control             |     | 209 974         | 179 961         | 227 087         | 256 921              | 248 601         | 248 601            | 270 387                                             | 278 337                | 285 006                |
| Pounds                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                                       |     | <b>38 696</b>   | <b>32 559</b>   | <b>41 591</b>   | <b>63 247</b>        | <b>66 923</b>   | <b>66 923</b>      | <b>84 923</b>                                       | <b>80 593</b>          | <b>88 014</b>          |
| Housing                                                       |     | 25 190          | 20 928          | 28 785          | 49 136               | 48 964          | 48 964             | 66 400                                              | 61 258                 | 68 571                 |
| Informal Settlements                                          |     | 13 506          | 11 631          | 12 806          | 14 111               | 17 959          | 17 959             | 18 523                                              | 19 335                 | 19 443                 |
| Health                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Ambulance                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health Services                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Laboratory Services                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Food Control                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Health Surveillance and Prevention of Communicable Diseases   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vector Control                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Chemical Safety                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Economic and environmental services</b>                    |     | <b>155 165</b>  | <b>150 257</b>  | <b>161 639</b>  | <b>186 646</b>       | <b>190 510</b>  | <b>190 510</b>     | <b>205 560</b>                                      | <b>209 789</b>         | <b>229 142</b>         |
| Planning and development                                      |     | <b>73 391</b>   | <b>66 941</b>   | <b>78 879</b>   | <b>87 905</b>        | <b>90 569</b>   | <b>90 569</b>      | <b>98 780</b>                                       | <b>99 021</b>          | <b>105 267</b>         |
| Billboards                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Corporate Wide Strategic Planning (IDPs, LEDs)                |     | 11 032          | 11 937          | 22 341          | 25 677               | 26 732          | 26 732             | 29 615                                              | 29 511                 | 30 843                 |
| Central City Improvement District                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Facilitation                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Economic Development/Planning                                 |     | 7 871           | 6 891           | 758             | 763                  | 763             | 763                | 786                                                 | 802                    | 826                    |
| Regional Planning and Development                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Town Planning, Building Regulations and Enforcement, and City |     | 35 863          | 37 269          | 42 183          | 47 240               | 47 176          | 47 176             | 49 305                                              | 52 198                 | 55 515                 |
| Project Management Unit                                       |     | 18 625          | 10 845          | 13 596          | 14 225               | 15 897          | 15 897             | 19 073                                              | 16 510                 | 18 082                 |
| Provincial Planning                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Support to Local Municipalities                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road transport                                                |     | <b>65 413</b>   | <b>68 004</b>   | <b>66 783</b>   | <b>77 812</b>        | <b>78 512</b>   | <b>78 512</b>      | <b>84 070</b>                                       | <b>87 720</b>          | <b>99 590</b>          |
| Public Transport                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road and Traffic Regulation                                   |     | 13 087          | 13 549          | 14 088          | 14 313               | 14 313          | 14 313             | 14 953                                              | 15 194                 | 15 838                 |
| Roads                                                         |     | 52 326          | 54 455          | 52 695          | 63 499               | 64 199          | 64 199             | 69 117                                              | 72 526                 | 83 752                 |
| Taxi Ranks                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Environmental protection                                      |     | <b>16 362</b>   | <b>15 312</b>   | <b>15 977</b>   | <b>20 929</b>        | <b>21 429</b>   | <b>21 429</b>      | <b>22 710</b>                                       | <b>23 049</b>          | <b>24 285</b>          |
| Biodiversity and Landscape                                    |     | 14 926          | 14 367          | 14 867          | 18 972               | 18 975          | 18 975             | 20 617                                              | 20 943                 | 22 084                 |
| Coastal Protection                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Indigenous Forests                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Functional Classification Description | Ref      | 2022/23          | 2023/24          | 2024/25          | Current Year 2025/26 |                  |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                       |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                     | <b>1</b> |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| Nature Conservation                   |          | 1 436            | 946              | 1 110            | 1 957                | 2 454            | 2 454              | 2 094                                               | 2 106                  | 2 201                  |
| Pollution Control                     |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Soil Conservation                     |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Trading services</b>               |          | <b>1 042 919</b> | <b>1 317 096</b> | <b>1 435 757</b> | <b>1 518 048</b>     | <b>1 587 142</b> | <b>1 587 142</b>   | <b>1 723 588</b>                                    | <b>1 863 908</b>       | <b>2 010 816</b>       |
| Energy sources                        |          | 650 457          | 773 277          | 900 255          | 960 718              | 1 030 602        | 1 030 602          | 1 129 713                                           | 1 246 800              | 1 368 639              |
| Electricity                           |          | 650 457          | 773 277          | 900 255          | 960 718              | 1 030 602        | 1 030 602          | 1 129 713                                           | 1 246 800              | 1 368 639              |
| Street Lighting and Signal Systems    |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Nonelectric Energy                    |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Water management                      |          | 140 964          | 188 552          | 174 987          | 185 692              | 178 778          | 178 778            | 194 878                                             | 202 488                | 210 073                |
| Water Treatment                       |          | 8 470            | 16 222           | 10 060           | 19 672               | 18 241           | 18 241             | 20 217                                              | 21 508                 | 22 574                 |
| Water Distribution                    |          | 124 228          | 163 790          | 157 003          | 156 306              | 149 144          | 149 144            | 164 509                                             | 170 406                | 176 426                |
| Water Storage                         |          | 8 266            | 8 540            | 7 924            | 9 715                | 11 393           | 11 393             | 10 152                                              | 10 574                 | 11 073                 |
| Waste water management                |          | 174 410          | 185 999          | 199 254          | 217 041              | 216 977          | 216 977            | 245 330                                             | 254 904                | 267 889                |
| Public Toilets                        |          | 8 483            | 9 573            | 9 545            | 8 926                | 10 120           | 10 120             | 10 578                                              | 11 019                 | 11 480                 |
| Sewerage                              |          | 95 449           | 78 654           | 90 689           | 92 232               | 90 446           | 90 446             | 98 510                                              | 97 911                 | 104 453                |
| Storm Water Management                |          | 18 582           | 18 422           | 22 386           | 24 360               | 23 660           | 23 660             | 26 934                                              | 28 155                 | 29 574                 |
| Waste Water Treatment                 |          | 51 896           | 79 350           | 76 635           | 91 523               | 92 750           | 92 750             | 109 308                                             | 117 819                | 122 383                |
| Waste management                      |          | 77 088           | 169 268          | 161 262          | 154 598              | 160 785          | 160 785            | 153 668                                             | 159 715                | 164 215                |
| Recycling                             |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Solid Waste Disposal (Landfill Sites) |          | (1 795)          | 68 623           | 62 074           | 63 720               | 73 630           | 73 630             | 57 866                                              | 60 938                 | 63 154                 |
| Solid Waste Removal                   |          | 63 347           | 80 268           | 85 145           | 68 563               | 65 228           | 65 228             | 72 396                                              | 76 021                 | 77 727                 |
| Street Cleaning                       |          | 15 536           | 20 377           | 14 043           | 22 315               | 21 926           | 21 926             | 23 406                                              | 22 756                 | 23 335                 |
| <b>Other</b>                          |          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Abattoirs                             |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Air Transport                         |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Forestry                              |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Licensing and Regulation              |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Markets                               |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Tourism                               |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Expenditure - Functional</b> | <b>3</b> | <b>1 951 023</b> | <b>2 242 742</b> | <b>2 499 849</b> | <b>2 741 081</b>     | <b>2 831 662</b> | <b>2 831 662</b>   | <b>3 073 449</b>                                    | <b>3 262 490</b>       | <b>3 486 128</b>       |
| <b>Surplus/(Deficit) for the year</b> |          | <b>251 872</b>   | <b>263 003</b>   | <b>254 415</b>   | <b>226 656</b>       | <b>183 587</b>   | <b>183 587</b>     | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |

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

| Vote Description                               | Ref | 2022/23          | 2023/24          | 2024/25          | Current Year 2025/26 |                  |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                |     | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                              |     |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <b>Revenue by Vote</b>                         | 1   |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER       |     | 550              | –                | –                | 2 412                | 2 412            | 2 412              | –                                                   | –                      | –                      |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES     |     | 20 817           | 23 224           | 33 291           | 51 760               | 55 266           | 55 266             | 67 432                                              | 86 854                 | 94 410                 |
| Vote 3 - INFRASTRUCTURE SERVICES               |     | 1 406 348        | 1 634 943        | 1 798 976        | 1 962 772            | 2 006 515        | 2 006 515          | 2 166 420                                           | 2 349 467              | 2 556 309              |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES     |     | 190 393          | 184 560          | 202 078          | 209 812              | 214 396          | 214 396            | 220 327                                             | 229 065                | 240 098                |
| Vote 5 - CORPORATE SERVICES                    |     | 11 557           | 12 856           | 14 493           | 13 891               | 13 809           | 13 809             | 13 797                                              | 14 177                 | 14 886                 |
| Vote 6 - FINANCIAL SERVICES                    |     | 573 229          | 650 162          | 705 425          | 727 090              | 722 851          | 722 851            | 764 604                                             | 802 705                | 843 265                |
| <b>Total Revenue by Vote</b>                   | 2   | <b>2 202 895</b> | <b>2 505 746</b> | <b>2 754 264</b> | <b>2 967 736</b>     | <b>3 015 249</b> | <b>3 015 249</b>   | <b>3 232 579</b>                                    | <b>3 482 269</b>       | <b>3 748 967</b>       |
| <b>Expenditure by Vote, to be appropriated</b> | 1   |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER       |     | 24 006           | 13 618           | 16 728           | 23 693               | 24 655           | 24 655             | 23 096                                              | 24 591                 | 26 059                 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES     |     | 78 789           | 82 392           | 102 613          | 130 807              | 134 714          | 134 714            | 157 986                                             | 156 105                | 167 843                |
| Vote 3 - INFRASTRUCTURE SERVICES               |     | 1 168 066        | 1 425 261        | 1 538 143        | 1 636 653            | 1 706 900        | 1 706 900          | 1 853 971                                           | 1 996 010              | 2 156 948              |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES     |     | 420 645          | 411 626          | 496 831          | 568 393              | 578 103          | 578 103            | 618 565                                             | 643 227                | 670 872                |
| Vote 5 - CORPORATE SERVICES                    |     | 169 238          | 179 640          | 195 730          | 236 952              | 238 980          | 238 980            | 258 096                                             | 270 298                | 285 324                |
| Vote 6 - FINANCIAL SERVICES                    |     | 90 279           | 130 206          | 149 803          | 144 583              | 148 310          | 148 310            | 161 735                                             | 172 259                | 179 082                |
| <b>Total Expenditure by Vote</b>               | 2   | <b>1 951 023</b> | <b>2 242 742</b> | <b>2 499 849</b> | <b>2 741 081</b>     | <b>2 831 662</b> | <b>2 831 662</b>   | <b>3 073 449</b>                                    | <b>3 262 490</b>       | <b>3 486 128</b>       |
| <b>Surplus/(Deficit) for the year</b>          | 2   | <b>251 872</b>   | <b>263 003</b>   | <b>254 415</b>   | <b>226 656</b>       | <b>183 587</b>   | <b>183 587</b>     | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |

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

| Vote Description                                  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Revenue by Vote</b>                            | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Vote 1 - OFFICE OF THE MUNICIPAL MANAGER</b>   |     | 550             | -               | -               | 2 412                | 2 412           | 2 412              | -                                                   | -                      | -                      |
| 1.1 - 1100 MUNICIPAL MANAGER 1                    |     | -               | -               | -               | 2 412                | 2 412           | 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                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 2 - PLANNING AND DEVELOPMENT SERVICES</b> |     | 20 817          | 23 224          | 33 291          | 51 760               | 55 266          | 55 266             | 67 432                                              | 86 854                 | 94 410                 |
| 2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3    |     | 8 226           | 10 432          | 11 882          | 9 477                | 16 477          | 16 477             | 17 301                                              | 18 166                 | 19 074                 |
| 2.2 - 2205 BUILDING CONTROL 4                     |     | 11              | 80              | 80              | 100                  | 100             | 100                | 105                                                 | 110                    | 115                    |
| 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       |     | 1 928           | 2 273           | 2 042           | 2 080                | 2 619           | 2 619              | 1 264                                               | 204                    | 214                    |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10            |     | 9 076           | 8 346           | 8 871           | 9 890                | 16 050          | 16 050             | 10 034                                              | 10 422                 | 10 904                 |
| 2.8 - 3783 NEW HOUSING 10                         |     | 1 576           | 2 094           | 10 417          | 30 212               | 20 018          | 20 018             | 38 726                                              | 57 950                 | 64 100                 |
|                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 3 - INFRASTRUCTURE SERVICES</b>           |     | 1 406 348       | 1 634 943       | 1 798 976       | 1 962 772            | 2 006 515       | 2 006 515          | 2 166 420                                           | 2 349 467              | 2 556 309              |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL           |     | 7 850           | 9 338           | 10 686          | -                    | -               | -                  | -                                                   | -                      | -                      |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58  |     | 850 173         | 955 082         | 1 135 871       | 1 326 497            | 1 351 497       | 1 351 497          | 1 479 902                                           | 1 641 372              | 1 808 383              |
| 3.3 - 6530 REFUSE REMOVAL 60-61                   |     | 138 812         | 150 441         | 139 965         | 154 426              | 159 386         | 159 386            | 170 031                                             | 182 887                | 186 413                |
| 3.4 - 6620 ROADS                                  |     | 9 427           | 17 379          | 22 051          | 15 373               | 15 373          | 15 373             | 16 077                                              | 16 902                 | 26 426                 |
| 3.5 - 6606 SEWERAGE NETWORK                       |     | 141 497         | 160 870         | 161 414         | 160 371              | 160 371         | 160 371            | 170 207                                             | 180 600                | 191 625                |
| 3.6 - 6650 WATER NETWORK                          |     | 174 366         | 267 285         | 245 768         | 236 747              | 249 247         | 249 247            | 262 098                                             | 275 394                | 289 445                |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT  |     | 84 223          | 74 547          | 83 222          | 69 358               | 70 642          | 70 642             | 68 104                                              | 52 312                 | 54 016                 |
| 3.10 - 6540 CLEANING OF STREETS                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Vote 4 - COMMUNITY AND PROTECTION SERVICES</b> |     | 190 393         | 184 560         | 202 078         | 209 812              | 214 396         | 214 396            | 220 327                                             | 229 065                | 240 098                |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20   |     | 10 896          | 9 498           | 12 454          | 7 258                | 7 258           | 7 258              | 7 430                                               | 7 802                  | 8 192                  |
| 4.2 - 5120 FIRE SERVICES 20-22                    |     | 715             | 812             | 130             | 903                  | 903             | 903                | 914                                                 | 232                    | 243                    |
| 4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23      |     | 162 867         | 160 437         | 185 777         | 187 980              | 187 980         | 187 980            | 197 379                                             | 207 248                | 217 610                |
| 4.4 - 5705 DISASTER MANAGEMENT 25-26              |     | 226             | 320             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 4.5 - 5710 LAW ENFORCEMENT 26-27                  |     | 1 246           | 294             | 968             | 37                   | 612             | 612                | 1 038                                               | 40                     | 42                     |
| 4.6 - 3300 FORESTRY                               |     | 1 827           | 1 484           | 974             | 1 947                | 1 918           | 1 918              | 1 792                                               | 1 882                  | 1 976                  |

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

| Vote Description                                    | Ref      | 2022/23          | 2023/24          | 2024/25          | Current Year 2025/26 |                  |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                     |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                   |          |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| 4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36       |          | 278              | 96               | 74               | 300                  | 300              | 300                | -                                                   | -                      | -                      |
| 4.8 - 3545 CEMETRY: STELLENBOSCH 43-44              |          | 1 362            | 1 271            | 1 314            | 1 125                | 1 125            | 1 125              | 1 181                                               | 1 240                  | 1 302                  |
| 4.9 - 3750 LIBRARY: PLEIN STREET 46-47              |          | 10 798           | 10 267           | 305              | 10 137               | 14 100           | 14 100             | 10 474                                              | 10 583                 | 10 694                 |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6             |          | 179              | 81               | 82               | 126                  | 201              | 201                | 119                                                 | 39                     | 39                     |
| <b>Vote 5 - CORPORATE SERVICES</b>                  |          | <b>11 557</b>    | <b>12 856</b>    | <b>14 493</b>    | <b>13 891</b>        | <b>13 809</b>    | <b>13 809</b>      | <b>13 797</b>                                       | <b>14 177</b>          | <b>14 886</b>          |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81        |          | 83               | -                | 16               | 30                   | 30               | 30                 | 32                                                  | 33                     | 35                     |
| 5.2 - 7180 HUMAN RESOURCES SERVICES 81-82           |          | 1 278            | 1 925            | 1 204            | 1 637                | 1 637            | 1 637              | 1 436                                               | 1 198                  | 1 258                  |
| 5.3 - 5715 OCCUPATIONAL SAFETY 82                   |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| 5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83         |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| 5.5 - 7720 LEGAL SERVICES 84                        |          | 2                | 23               | 4                | 31                   | 31               | 31                 | 33                                                  | 35                     | 36                     |
| 5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86          |          | 624              | 846              | 980              | 1 173                | 1 090            | 1 090              | 725                                                 | 761                    | 799                    |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91             |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| 5.8 - 2235 PROPERTY MANAGEMENT 11-12                |          | 9 570            | 10 062           | 11 776           | 11 021               | 11 021           | 11 021             | 11 572                                              | 12 150                 | 12 758                 |
| 5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13 |          | -                | -                | 514              | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                     |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Vote 6 - FINANCIAL SERVICES</b>                  |          | <b>573 229</b>   | <b>650 162</b>   | <b>705 425</b>   | <b>727 090</b>       | <b>722 851</b>   | <b>722 851</b>     | <b>764 604</b>                                      | <b>802 705</b>         | <b>843 265</b>         |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93        |          | 572 892          | 649 620          | 705 139          | 715 325              | 710 937          | 710 937            | 750 761                                             | 787 900                | 827 431                |
| 6.2 - 9920 FINANCIAL SERVICES: STORES 94            |          | 211              | 193              | 139              | 176                  | 325              | 325                | 185                                                 | 194                    | 204                    |
| 6.3 - 9921 FINANCIAL SERVICES: SCM 94               |          | -                | 171              | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22        |          | 126              | 179              | 147              | 159                  | 159              | 159                | 167                                                 | 176                    | 184                    |
| 6.5 - 9932 SPECIAL RATING AREA                      |          | -                | -                | -                | 11 429               | 11 429           | 11 429             | 13 491                                              | 14 435                 | 15 446                 |
|                                                     |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Revenue by Vote</b>                        | <b>2</b> | <b>2 202 895</b> | <b>2 505 746</b> | <b>2 754 264</b> | <b>2 967 736</b>     | <b>3 015 249</b> | <b>3 015 249</b>   | <b>3 232 579</b>                                    | <b>3 482 269</b>       | <b>3 748 967</b>       |
| <b>Expenditure by Vote</b>                          | <b>1</b> |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <b>Vote 1 - OFFICE OF THE MUNICIPAL MANAGER</b>     |          | <b>24 006</b>    | <b>13 618</b>    | <b>16 728</b>    | <b>23 693</b>        | <b>24 655</b>    | <b>24 655</b>      | <b>23 096</b>                                       | <b>24 591</b>          | <b>26 059</b>          |
| 1.1 - 1100 MUNICIPAL MANAGER 1                      |          | 7 102            | 1 486            | 5 878            | 9 583                | 9 668            | 9 668              | 7 901                                               | 8 420                  | 8 941                  |
| 1.2 - 1105 INTERNAL AUDIT 2                         |          | 12 038           | 4 604            | 3 957            | 5 390                | 5 592            | 5 592              | 5 737                                               | 6 098                  | 6 456                  |
| 1.3 - 1106 AUDIT COMMITTEE 2                        |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| 1.4 - 1111 LIAISON EXECUTIVE 2                      |          | (1 838)          | 802              | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| 1.5 - 7770 COMMUNICATION SERVICES                   |          | 2 627            | 2 420            | 2 632            | 4 444                | 4 359            | 4 359              | 4 741                                               | 5 050                  | 5 322                  |
| 1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89         |          | 3 967            | 4 205            | 4 125            | 4 011                | 4 691            | 4 691              | 4 400                                               | 4 689                  | 4 998                  |
| 1.7 - 8116 PUBLIC PARTICIPATION                     |          | 109              | 102              | 136              | 265                  | 345              | 345                | 316                                                 | 334                    | 343                    |
|                                                     |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                     |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
|                                                     |          | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Vote 2 - PLANNING AND DEVELOPMENT SERVICES</b>   |          | <b>78 789</b>    | <b>82 392</b>    | <b>102 613</b>   | <b>130 807</b>       | <b>134 714</b>   | <b>134 714</b>     | <b>157 986</b>                                      | <b>156 105</b>         | <b>167 843</b>         |
| 2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3      |          | 10 346           | 10 960           | 11 771           | 14 011               | 13 947           | 13 947             | 13 694                                              | 14 363                 | 15 182                 |
| 2.2 - 2205 BUILDING CONTROL 4                       |          | 7 728            | 8 604            | 10 109           | 11 450               | 11 456           | 11 456             | 12 393                                              | 13 145                 | 14 038                 |
| 2.3 - 2210 TOWN PLANNING 4 - 5                      |          | 11 141           | 11 950           | 14 657           | 13 526               | 13 520           | 13 520             | 14 388                                              | 15 263                 | 16 225                 |
| 2.4 - 2230 TOWN DEVELOPMENT 5                       |          | 5 824            | 5 757            | 6 405            | 9 017                | 9 017            | 9 017              | 9 616                                               | 10 228                 | 10 897                 |



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

| Vote Description                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7         |     | 13 506          | 14 520          | 18 080          | 21 401               | 21 696          | 21 696             | 24 899                                              | 24 487                 | 25 502                 |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8             |     | 60              | 23              | 3 513           | 3 732                | 3 732           | 3 732              | 3 844                                               | 3 921                  | 4 038                  |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10              |     | 17 483          | 18 738          | 23 562          | 35 297               | 38 139          | 38 139             | 38 713                                              | 39 293                 | 33 911                 |
| 2.8 - 3783 NEW HOUSING 10                           |     | 12 700          | 11 840          | 14 516          | 22 374               | 23 208          | 23 208             | 40 439                                              | 35 404                 | 48 050                 |
|                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 3 - INFRASTRUCTURE SERVICES                    |     | 1 168 066       | 1 425 261       | 1 538 143       | 1 636 653            | 1 706 900       | 1 706 900          | 1 853 971                                           | 1 996 010              | 2 156 948              |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL             |     | 7 934           | 20 352          | 19 041          | 10 352               | 10 312          | 10 312             | 11 021                                              | 11 657                 | 12 380                 |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58    |     | 621 863         | 730 520         | 877 337         | 929 758              | 999 460         | 999 460            | 1 095 162                                           | 1 210 954              | 1 331 291              |
| 3.3 - 6530 REFUSE REMOVAL 60-61                     |     | 64 936          | 148 977         | 150 843         | 135 122              | 142 893         | 142 893            | 134 571                                             | 141 584                | 145 774                |
| 3.4 - 6620 ROADS                                    |     | 114 022         | 118 675         | 107 887         | 130 707              | 130 707         | 130 707            | 140 183                                             | 145 696                | 159 691                |
| 3.5 - 6606 SEWERAGE NETWORK                         |     | 159 370         | 156 196         | 165 849         | 182 162              | 181 604         | 181 604            | 206 177                                             | 214 057                | 225 113                |
| 3.6 - 6650 WATER NETWORK                            |     | 140 964         | 188 552         | 174 987         | 185 692              | 178 778         | 178 778            | 194 878                                             | 202 488                | 210 073                |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES          |     | 6 203           | 7 151           | 3 924           | 7 119                | 6 819           | 6 819              | 7 315                                               | 7 480                  | 7 724                  |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS        |     | 14 347          | 15 254          | 10 638          | 13 486               | 14 009          | 14 009             | 16 212                                              | 16 708                 | 17 242                 |
| 3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT    |     | 18 625          | 10 845          | 13 596          | 14 225               | 15 897          | 15 897             | 19 073                                              | 16 510                 | 18 082                 |
| 3.10 - 6540 CLEANING OF STREETS                     |     | 19 800          | 28 739          | 14 043          | 28 029               | 26 421          | 26 421             | 29 378                                              | 28 877                 | 29 578                 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES          |     | 420 645         | 411 626         | 496 831         | 568 393              | 578 103         | 578 103            | 618 565                                             | 643 227                | 670 872                |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20     |     | 12 350          | 17 161          | 22 489          | 19 877               | 20 217          | 20 217             | 21 234                                              | 22 147                 | 23 473                 |
| 4.2 - 5120 FIRE SERVICES 20-22                      |     | 47 312          | 53 375          | 55 438          | 47 750               | 46 617          | 46 617             | 50 880                                              | 53 278                 | 56 604                 |
| 4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23        |     | 178 979         | 147 143         | 197 657         | 228 284              | 219 964         | 219 964            | 241 133                                             | 248 438                | 254 400                |
| 4.4 - 5705 DISASTER MANAGEMENT 25-26                |     | 6 853           | 6 021           | 4 685           | 7 974                | 9 244           | 9 244              | 9 810                                               | 9 774                  | 10 275                 |
| 4.5 - 5710 LAW ENFORCEMENT 26-27                    |     | 90 033          | 94 425          | 108 004         | 132 810              | 150 612         | 150 612            | 156 741                                             | 166 450                | 175 651                |
| 4.6 - 3300 FORESTRY                                 |     | 38 206          | 47 883          | 54 777          | 67 260               | 66 885          | 66 885             | 71 845                                              | 73 717                 | 77 775                 |
| 4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36       |     | 17 086          | 20 144          | 20 667          | 23 654               | 23 804          | 23 804             | 24 798                                              | 26 234                 | 27 606                 |
| 4.8 - 3545 CEMETRY: STELLENBOSCH 43-44              |     | 4 714           | 5 881           | 5 077           | 6 813                | 6 803           | 6 803              | 7 750                                               | 7 600                  | 8 039                  |
| 4.9 - 3750 LIBRARY: PLEIN STREET 46-47              |     | 11 952          | 11 870          | 12 588          | 11 423               | 11 423          | 11 423             | 11 811                                              | 11 977                 | 12 153                 |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6             |     | 13 160          | 7 723           | 15 448          | 22 548               | 22 533          | 22 533             | 22 562                                              | 23 612                 | 24 896                 |
| Vote 5 - CORPORATE SERVICES                         |     | 169 238         | 179 640         | 195 730         | 236 952              | 238 980         | 238 980            | 258 096                                             | 270 298                | 285 324                |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81        |     | 4 591           | 2 836           | 13 757          | 4 708                | 3 248           | 3 248              | 10 295                                              | 10 949                 | 11 657                 |
| 5.2 - 7180 HUMAN RESOURCES SERVICES 81-82           |     | 30 714          | 46 126          | 52 423          | 82 216               | 82 501          | 82 501             | 87 288                                              | 92 650                 | 98 702                 |
| 5.3 - 5715 OCCUPATIONAL SAFETY 82                   |     | 1 244           | 1 309           | 1 347           | 5 963                | 1 648           | 1 648              | 1 827                                               | 1 949                  | 2 079                  |
| 5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83         |     | 12 865          | 13 339          | 15 318          | 16 102               | 16 102          | 16 102             | 17 228                                              | 18 391                 | 19 635                 |
| 5.5 - 7720 LEGAL SERVICES 84                        |     | 8 070           | 7 344           | 13 359          | 7 684                | 12 084          | 12 084             | 10 592                                              | 11 336                 | 11 792                 |
| 5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86          |     | 29 942          | 30 885          | 27 972          | 32 476               | 35 394          | 35 394             | 39 328                                              | 40 933                 | 43 822                 |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91             |     | 43 530          | 41 070          | 41 579          | 48 918               | 47 978          | 47 978             | 50 580                                              | 52 234                 | 54 026                 |
| 5.8 - 2235 PROPERTY MANAGEMENT 11-12                |     | 17 499          | 11 644          | 12 562          | 16 908               | 18 048          | 18 048             | 18 105                                              | 18 185                 | 18 907                 |
| 5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13 |     | 20 783          | 25 088          | 17 414          | 21 977               | 21 977          | 21 977             | 22 854                                              | 23 672                 | 24 706                 |
|                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 6 - FINANCIAL SERVICES                         |     | 90 279          | 130 206         | 149 803         | 144 583              | 148 310         | 148 310            | 161 735                                             | 172 259                | 179 082                |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93        |     | 75 654          | 115 832         | 131 980         | 115 765              | 118 605         | 118 605            | 128 287                                             | 137 097                | 141 647                |

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

| Vote Description                             | Ref      | 2022/23          | 2023/24          | 2024/25          | Current Year 2025/26 |                  |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                            |          |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| 6.2 - 9920 FINANCIAL SERVICES: STORES 94     |          | 2 373            | 2 648            | 3 822            | 2 079                | 2 152            | 2 152              | 2 596                                               | 2 374                  | 2 535                  |
| 6.3 - 9921 FINANCIAL SERVICES: SCM 94        |          | 8 506            | 9 325            | 10 416           | 12 119               | 12 687           | 12 687             | 14 345                                              | 15 237                 | 16 220                 |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22 |          | 3 746            | 2 400            | 3 585            | 3 191                | 3 437            | 3 437              | 3 016                                               | 3 115                  | 3 235                  |
| 6.5 - 9932 SPECIAL RATING AREA               |          | —                | —                | —                | 11 429               | 11 429           | 11 429             | 13 491                                              | 14 435                 | 15 446                 |
|                                              |          | —                | —                | —                | —                    | —                | —                  | —                                                   | —                      | —                      |
| <b>Total Expenditure by Vote</b>             | <b>2</b> | <b>1 951 023</b> | <b>2 242 742</b> | <b>2 499 849</b> | <b>2 741 081</b>     | <b>2 831 662</b> | <b>2 831 662</b>   | <b>3 073 449</b>                                    | <b>3 262 490</b>       | <b>3 486 128</b>       |
| <b>Surplus/(Deficit) for the year</b>        | <b>2</b> | <b>251 872</b>   | <b>263 003</b>   | <b>254 415</b>   | <b>226 656</b>       | <b>183 587</b>   | <b>183 587</b>     | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |

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

| Description                                                          | Ref      | 2022/23          | 2023/24          | 2024/25          | Current Year 2025/26 |                  |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                      |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                    | <b>1</b> |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Revenue</b>                                                       |          |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Exchange Revenue</b>                                              |          |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Service charges - Electricity                                        | 2        | 779 984          | 874 586          | 1 026 379        | 1 215 949            | 1 240 949        | 1 240 949          | 854 031           | 1 373 854                                           | 1 520 994              | 1 683 893              |
| Service charges - Water                                              | 2        | 162 138          | 203 271          | 209 832          | 201 453              | 213 953          | 213 953            | 175 604           | 224 651                                             | 235 883                | 247 677                |
| Service charges - Waste Water Management                             | 2        | 106 739          | 114 952          | 127 606          | 132 113              | 132 113          | 132 113            | 113 963           | 140 040                                             | 148 442                | 157 348                |
| Service charges - Waste Management                                   | 2        | 89 837           | 96 327           | 101 437          | 112 789              | 117 789          | 117 789            | 93 348            | 124 857                                             | 132 348                | 140 289                |
| Sale of Goods and Rendering of Services                              | 2        | 21 698           | 34 767           | 39 900           | 25 591               | 32 591           | 32 591             | 29 442            | 34 220                                              | 35 931                 | 37 728                 |
| Agency services                                                      | 2        | 3 438            | 3 697            | 3 817            | 3 961                | 3 961            | 3 961              | 3 513             | 4 159                                               | 4 367                  | 4 586                  |
| Interest                                                             |          | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Interest earned from Receivables                                     | 2        | 16 467           | 23 505           | 26 447           | 18 972               | 18 972           | 18 972             | 20 965            | 19 826                                              | 20 322                 | 20 869                 |
| Interest earned from Current and Non Current Assets                  | 2        | 42 250           | 57 312           | 61 434           | 63 980               | 52 980           | 52 980             | 43 427            | 51 306                                              | 48 869                 | 46 548                 |
| Dividends                                                            | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Rent on Land                                                         | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Rental from Fixed Assets                                             | 2        | 12 373           | 11 056           | 11 733           | 14 249               | 14 249           | 14 249             | 10 451            | 14 962                                              | 15 710                 | 16 496                 |
| Licence and permits                                                  | 2        | 8 408            | 8 149            | 7 896            | 8 754                | 8 754            | 8 754              | 7 038             | 9 192                                               | 9 652                  | 10 134                 |
| Special rating levies                                                | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Construction Contract Revenue                                        | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Development Charges                                                  | 2        | -                | -                | -                | -                    | -                | -                  | -                 | 51 139                                              | 53 696                 | 56 380                 |
| Operational Revenue                                                  | 2        | 44 608           | 47 734           | 50 025           | 59 231               | 59 231           | 59 231             | 40 163            | 11 054                                              | 11 607                 | 12 188                 |
| <b>Non-Exchange Revenue</b>                                          |          |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Property rates                                                       | 2        | 452 023          | 484 454          | 530 581          | 571 651              | 577 763          | 577 763            | 492 504           | 616 977                                             | 654 218                | 693 712                |
| Surcharges and Taxes                                                 | 2        | (4)              | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Fines, penalties and forfeits                                        | 2        | 146 658          | 166 868          | 186 289          | 173 403              | 173 403          | 173 403            | 171 048           | 182 073                                             | 191 177                | 200 735                |
| Licences or permits                                                  | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Transfer and subsidies - Operational                                 | 2        | 211 295          | 219 260          | 234 414          | 260 585              | 265 780          | 265 780            | 248 572           | 287 472                                             | 291 751                | 319 324                |
| Interest                                                             | 2        | 3 418            | 4 239            | 4 522            | 3 426                | 3 426            | 3 426              | 3 629             | 3 587                                               | 3 874                  | 4 184                  |
| Fuel Levy                                                            | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Operational Revenue                                                  | 2        | -                | -                | -                | 3 214                | 3 214            | 3 214              | 4 652             | 3 465                                               | 3 740                  | 4 047                  |
| Gains on disposal of Assets                                          | 2        | 1 084            | 302              | 2 317            | -                    | -                | -                  | 325               | -                                                   | -                      | -                      |
| Other Gains                                                          | 2        | 145              | 966              | (1 003)          | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Discontinued Operations                                              | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |          | <b>2 102 560</b> | <b>2 351 445</b> | <b>2 623 625</b> | <b>2 869 321</b>     | <b>2 919 127</b> | <b>2 919 127</b>   | <b>2 312 675</b>  | <b>3 152 834</b>                                    | <b>3 382 581</b>       | <b>3 656 138</b>       |
| <b>Expenditure</b>                                                   |          |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Employee related costs                                               | 2        | 537 672          | 621 335          | 656 986          | 713 412              | 716 411          | 716 411            | 569 505           | 783 788                                             | 826 676                | 882 800                |
| Remuneration of councillors                                          | 2        | 22 765           | 22 620           | 22 989           | 24 593               | 27 593           | 27 593             | 22 795            | 28 973                                              | 30 422                 | 31 943                 |
| Bulk purchases - electricity                                         | 2        | 521 012          | 626 176          | 763 604          | 805 126              | 875 126          | 875 126            | 617 685           | 962 638                                             | 1 058 902              | 1 164 792              |
| Inventory consumed                                                   | 2,8      | 87 162           | 98 423           | 93 155           | 122 965              | 122 111          | 122 111            | 77 701            | 130 898                                             | 135 963                | 140 519                |
| Debt impairment                                                      | 2,3      | 70 722           | 49 124           | 24 479           | 77 289               | (93 359)         | (93 359)           | -                 | 80 767                                              | 82 786                 | 83 452                 |
| Depreciation and amortisation                                        | 2        | 233 250          | 208 907          | 206 749          | 225 960              | 225 960          | 225 960            | 130 478           | 232 739                                             | 237 394                | 244 516                |
| Interest                                                             | 2        | 59 928           | 63 411           | 72 867           | 77 649               | 70 951           | 70 951             | 25 340            | 72 631                                              | 86 121                 | 99 334                 |
| Contracted services                                                  | 2        | 230 163          | 276 088          | 283 689          | 328 381              | 363 248          | 363 248            | 204 847           | 412 340                                             | 423 367                | 445 381                |
| Transfers and subsidies                                              | 2        | 17 758           | 21 324           | 17 868           | 22 631               | 14 048           | 14 048             | 8 724             | 13 057                                              | 13 841                 | 14 671                 |
| Irrecoverable debts written off                                      | 2        | -                | -                | 176 955          | 126 724              | 274 163          | 274 163            | 390               | 132 404                                             | 135 737                | 138 497                |
| Operational costs                                                    | 2        | 71 085           | 138 780          | 161 887          | 199 498              | 223 956          | 223 956            | 139 781           | 219 673                                             | 227 721                | 236 644                |
| Losses on disposal of Assets                                         | 2        | 1 919            | 2 288            | 348              | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Other Losses                                                         | 2        | 534              | 1 692            | 8 183            | 630                  | 630              | 630                | -                 | 3 540                                               | 3 559                  | 3 580                  |
| <b>Total Expenditure</b>                                             |          | <b>1 853 969</b> | <b>2 130 168</b> | <b>2 489 760</b> | <b>2 724 858</b>     | <b>2 820 838</b> | <b>2 820 838</b>   | <b>1 797 246</b>  | <b>3 073 449</b>                                    | <b>3 262 490</b>       | <b>3 486 128</b>       |
| <b>Surplus/(Deficit)</b>                                             |          | <b>248 591</b>   | <b>221 277</b>   | <b>133 866</b>   | <b>144 463</b>       | <b>98 289</b>    | <b>98 289</b>      | <b>515 428</b>    | <b>79 385</b>                                       | <b>120 091</b>         | <b>170 010</b>         |
| Transfers and subsidies - capital (monetary allocations)             | 6        | 100 312          | 106 864          | 125 957          | 98 415               | 96 121           | 96 121             | 56 260            | 79 745                                              | 99 688                 | 92 829                 |
| Transfers and subsidies - capital (in-kind)                          | 6        | 23               | 47 437           | 4 682            | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |          | <b>348 925</b>   | <b>375 578</b>   | <b>264 504</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>571 688</b>    | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |
| Income Tax                                                           |          | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after income tax</b>                            |          | <b>348 925</b>   | <b>375 578</b>   | <b>264 504</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>571 688</b>    | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |
| Share of Surplus/Deficit attributable to Joint Venture               |          | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Share of Surplus/Deficit attributable to Minorities                  |          | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                |          | <b>348 925</b>   | <b>375 578</b>   | <b>264 504</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>571 688</b>    | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |
| Share of Surplus/Deficit attributable to Associate                   | 7        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent subsidiary transactions                          |          | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                                | <b>1</b> | <b>348 925</b>   | <b>375 578</b>   | <b>264 504</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>571 688</b>    | <b>159 130</b>                                      | <b>219 779</b>         | <b>262 839</b>         |

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

| Vote Description                                  | Ref        | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                   |            | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                        | 1          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Capital expenditure - Vote</b>                 |            |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>  | 2          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER          |            | 39              | 39              | 40              | 100                  | 100             | 100                | 91                | 60                                                  | 60                     | 60                     |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES        |            | 11 214          | 3 726           | 29 731          | 29 824               | 30 958          | 30 958             | 9 066             | 24 833                                              | 42 399                 | 33 867                 |
| Vote 3 - INFRASTRUCTURE SERVICES                  |            | 258 112         | 354 895         | 338 562         | 447 282              | 382 202         | 382 202            | 177 539           | 409 185                                             | 428 394                | 397 561                |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES        |            | 15 377          | 26 587          | 32 523          | 66 675               | 90 430          | 90 430             | 53 414            | 35 078                                              | 26 899                 | 36 747                 |
| Vote 5 - CORPORATE SERVICES                       |            | 30 416          | 29 161          | 43 743          | 50 920               | 31 664          | 31 664             | 14 971            | 52 100                                              | 31 150                 | 31 180                 |
| Vote 6 - FINANCIAL SERVICES                       |            | 571             | 1 404           | 9 320           | 600                  | 857             | 857                | 492               | 1 100                                               | 1 090                  | 100                    |
| <b>Capital multi-year expenditure sub-total</b>   |            | <b>315 729</b>  | <b>415 812</b>  | <b>453 918</b>  | <b>595 400</b>       | <b>536 211</b>  | <b>536 211</b>     | <b>255 574</b>    | <b>522 356</b>                                      | <b>529 992</b>         | <b>499 514</b>         |
| <b>Single-year expenditure to be appropriated</b> | 2          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER          |            | –               | 42 300          | –               | –                    | –               | –                  | 264               | –                                                   | –                      | –                      |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES        |            | 524             | 556             | 1 162           | 5 580                | 3 528           | 3 528              | 2 228             | 9 293                                               | 5 633                  | 416                    |
| Vote 3 - INFRASTRUCTURE SERVICES                  |            | –               | 2 115           | 8 383           | 22 900               | 21 858          | 21 858             | 4 851             | 28 410                                              | 51 632                 | 7 500                  |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES        |            | 1 625           | 3 610           | 8 283           | 14 910               | 29 955          | 29 955             | 9 905             | 16 443                                              | 21 614                 | 13 191                 |
| Vote 5 - CORPORATE SERVICES                       |            | 569             | 1 039           | 64              | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Vote 6 - FINANCIAL SERVICES                       |            | –               | 494             | 1 242           | 3 700                | 3 443           | 3 443              | 3 318             | 2 800                                               | 1 160                  | 150                    |
| <b>Capital single-year expenditure sub-total</b>  |            | <b>2 718</b>    | <b>50 114</b>   | <b>19 134</b>   | <b>47 090</b>        | <b>58 783</b>   | <b>58 783</b>      | <b>20 566</b>     | <b>56 946</b>                                       | <b>80 038</b>          | <b>21 257</b>          |
| <b>Total Capital Expenditure - Vote</b>           | <b>3,7</b> | <b>318 447</b>  | <b>465 927</b>  | <b>473 053</b>  | <b>642 490</b>       | <b>594 994</b>  | <b>594 994</b>     | <b>276 140</b>    | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         |
| <b>Capital Expenditure - Functional</b>           |            |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Governance and administration</b>              |            | <b>31 388</b>   | <b>79 822</b>   | <b>45 826</b>   | <b>55 320</b>        | <b>36 064</b>   | <b>36 064</b>      | <b>19 137</b>     | <b>56 060</b>                                       | <b>33 460</b>          | <b>31 490</b>          |
| Executive and council                             |            | 39              | 39              | 40              | 100                  | 100             | 100                | 91                | 60                                                  | 60                     | 60                     |
| Finance and administration                        |            | 31 348          | 79 784          | 45 786          | 55 220               | 35 964          | 35 964             | 19 046            | 56 000                                              | 33 400                 | 31 430                 |
| Internal audit                                    |            | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Community and public safety</b>                |            | <b>17 111</b>   | <b>30 806</b>   | <b>69 497</b>   | <b>106 629</b>       | <b>141 941</b>  | <b>141 941</b>     | <b>71 481</b>     | <b>78 779</b>                                       | <b>88 192</b>          | <b>81 656</b>          |
| Community and social services                     |            | 4 039           | 11 766          | 24 173          | 56 631               | 75 938          | 75 938             | 43 300            | 9 167                                               | 11 474                 | 7 361                  |
| Sport and recreation                              |            | 4 620           | 8 194           | 12 117          | 10 093               | 16 503          | 16 503             | 10 269            | 18 635                                              | 16 189                 | 12 450                 |
| Public safety                                     |            | 1 638           | 7 584           | 5 788           | 8 261                | 19 241          | 19 241             | 9 171             | 18 870                                              | 13 450                 | 28 027                 |
| Housing                                           |            | 6 815           | 3 262           | 27 419          | 31 644               | 30 259          | 30 259             | 8 741             | 32 108                                              | 47 079                 | 33 818                 |
| Health                                            |            | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Economic and environmental services</b>        |            | <b>73 885</b>   | <b>91 426</b>   | <b>114 732</b>  | <b>99 849</b>        | <b>72 370</b>   | <b>72 370</b>      | <b>34 504</b>     | <b>93 846</b>                                       | <b>106 176</b>         | <b>144 868</b>         |
| Planning and development                          |            | 9 308           | 14 453          | 26 522          | 5 135                | 5 878           | 5 878              | 3 859             | 2 528                                               | 1 573                  | 1 095                  |
| Road transport                                    |            | 58 013          | 75 832          | 85 532          | 94 464               | 66 242          | 66 242             | 30 445            | 90 818                                              | 104 404                | 143 173                |
| Environmental protection                          |            | 6 564           | 1 140           | 2 678           | 250                  | 250             | 250                | 200               | 500                                                 | 200                    | 600                    |
| <b>Trading services</b>                           |            | <b>196 063</b>  | <b>268 935</b>  | <b>242 998</b>  | <b>380 693</b>       | <b>344 620</b>  | <b>344 620</b>     | <b>151 018</b>    | <b>350 617</b>                                      | <b>382 202</b>         | <b>262 757</b>         |
| Energy sources                                    |            | 73 528          | 98 639          | 73 910          | 126 332              | 144 846         | 144 846            | 48 726            | 181 626                                             | 199 437                | 104 457                |
| Water management                                  |            | 73 907          | 72 955          | 73 254          | 148 159              | 113 988         | 113 988            | 62 137            | 99 076                                              | 98 200                 | 45 500                 |
| Waste water management                            |            | 40 101          | 20 885          | 59 260          | 87 200               | 55 927          | 55 927             | 33 131            | 51 523                                              | 43 315                 | 106 250                |
| Waste management                                  |            | 8 527           | 76 457          | 36 574          | 19 002               | 29 859          | 29 859             | 7 024             | 18 392                                              | 41 250                 | 6 550                  |
| <b>Other</b>                                      |            | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>          | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Total Capital Expenditure - Functional</b>     | <b>3,7</b> | <b>318 447</b>  | <b>470 990</b>  | <b>473 053</b>  | <b>642 490</b>       | <b>594 994</b>  | <b>594 994</b>     | <b>276 140</b>    | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         |

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

| Vote Description                                                             | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                              |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                            | <b>1</b> |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Funded by:</b>                                                            |          |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| National Government                                                          |          | 90 625          | 86 958          | 95 420          | 63 693               | 63 693          | 63 693             | 50 178            | 53 794                                              | 49 349                 | 50 445                 |
| Provincial Government                                                        |          | 8 543           | 19 575          | 27 322          | 21 885               | 19 890          | 19 890             | 6 820             | 15 558                                              | 37 336                 | 30 276                 |
| District Municipality                                                        |          | —               | —               | —               | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm |          | 17 155          | 14 779          | 34 759          | 33 057               | 19 000          | 19 000             | 12 193            | 20 000                                              | 35 753                 | 2 700                  |
| <b>Transfers recognised - capital</b>                                        | <b>4</b> | <b>116 322</b>  | <b>121 312</b>  | <b>157 500</b>  | <b>118 636</b>       | <b>102 584</b>  | <b>102 584</b>     | <b>69 192</b>     | <b>89 351</b>                                       | <b>122 438</b>         | <b>83 421</b>          |
| <b>Borrowing</b>                                                             | <b>6</b> | <b>84 534</b>   | <b>137 920</b>  | <b>109 725</b>  | <b>198 019</b>       | <b>198 019</b>  | <b>198 019</b>     | <b>72 383</b>     | <b>186 966</b>                                      | <b>199 379</b>         | <b>133 474</b>         |
| <b>Internally generated funds</b>                                            |          | <b>115 645</b>  | <b>164 073</b>  | <b>201 145</b>  | <b>325 835</b>       | <b>294 391</b>  | <b>294 391</b>     | <b>134 542</b>    | <b>302 984</b>                                      | <b>288 214</b>         | <b>303 876</b>         |
| <b>Total Capital Funding</b>                                                 | <b>7</b> | <b>316 501</b>  | <b>423 304</b>  | <b>468 371</b>  | <b>642 490</b>       | <b>594 994</b>  | <b>594 994</b>     | <b>276 116</b>    | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         |

| WC024 Stellenbosch - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
|-----------------------------------------------------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|---------------------|------------------------|------------------------|
| Vote Description                                                                                          |  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Capital expenditure - Municipal Vote                                                                      |  | 2   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Multi-year expenditure appropriation                                                                      |  |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER                                                                  |  |     | 39              | 39              | 40              | 100                  | 100             | 100                | 91                                                  | 60                  | 60                     | 60                     |
| 1.1 - 1100 MUNICIPAL MANAGER 1                                                                            |  |     | 39              | 39              | 40              | 100                  | 100             | 100                | 91                                                  | 60                  | 60                     | 60                     |
| 1.2 - 1105 INTERNAL AUDIT 2                                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 1.3 - 1106 AUDIT COMMITTEE 2                                                                              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 1.4 - 1111 LIAISON EXECUTIVE 2                                                                            |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 1.5 - 7770 COMMUNICATION SERVICES                                                                         |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89                                                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 1.7 - 8116 PUBLIC PARTICIPATION                                                                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES                                                                |  |     | 11 214          | 3 726           | 29 731          | 29 824               | 30 958          | 30 958             | 9 066                                               | 24 833              | 42 399                 | 33 867                 |
| 2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3                                                            |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 2.2 - 2205 BUILDING CONTROL 4                                                                             |  |     | -               | -               | 91              | 125                  | 125             | 125                | 25                                                  | 150                 | 150                    | 180                    |
| 2.3 - 2210 TOWN PLANNING 4 - 5                                                                            |  |     | -               | -               | 100             | 85                   | 85              | 85                 | 13                                                  | 95                  | 100                    | 110                    |
| 2.4 - 2230 TOWN DEVELOPMENT 5                                                                             |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7                                                               |  |     | 4 400           | 866             | 3 124           | 2 000                | 3 017           | 3 017              | 2 348                                               | -                   | -                      | -                      |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8                                                                   |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10                                                                    |  |     | -               | -               | 5 739           | 7 728                | 8 617           | 8 617              | 2 343                                               | 8 614               | 2 000                  | -                      |
| 2.8 - 3783 NEW HOUSING 10                                                                                 |  |     | 6 815           | 2 860           | 20 678          | 19 886               | 19 114          | 19 114             | 4 338                                               | 15 974              | 40 149                 | 33 577                 |
| Vote 3 - INFRASTRUCTURE SERVICES                                                                          |  |     | 258 112         | 354 895         | 338 562         | 447 282              | 382 202         | 382 202            | 177 539                                             | 409 185             | 428 394                | 397 561                |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL                                                                   |  |     | 39              | 84              | 72              | 80                   | 80              | 80                 | 34                                                  | 65                  | 115                    | 115                    |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58                                                          |  |     | 73 489          | 98 555          | 72 838          | 106 552              | 125 033         | 125 033            | 44 585                                              | 158 350             | 153 505                | 104 342                |
| 3.3 - 6530 REFUSE REMOVAL 60-61                                                                           |  |     | 8 527           | 76 156          | 32 075          | 18 702               | 29 559          | 29 559             | 7 024                                               | 18 392              | 41 250                 | 6 550                  |
| 3.4 - 6620 ROADS                                                                                          |  |     | 57 871          | 72 827          | 78 306          | 85 614               | 56 114          | 56 114             | 29 322                                              | 82 268              | 92 204                 | 134 673                |
| 3.5 - 6606 SEWERAGE NETWORK                                                                               |  |     | 40 101          | 20 885          | 58 968          | 86 800               | 62 438          | 62 438             | 33 131                                              | 50 523              | 42 500                 | 105 750                |
| 3.6 - 6650 WATER NETWORK                                                                                  |  |     | 73 907          | 72 955          | 73 254          | 148 159              | 107 328         | 107 328            | 62 137                                              | 99 076              | 98 200                 | 45 500                 |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES                                                                |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS                                                              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| 3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT                                                          |  |     | 4 178           | 13 433          | 23 048          | 1 375                | 1 651           | 1 651              | 1 306                                               | 510                 | 620                    | 630                    |
| 3.10 - 6540 CLEANING OF STREETS                                                                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                   | -                      | -                      |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES                                                                |  |     | 15 377          | 26 587          | 32 523          | 66 675               | 90 430          | 90 430             | 53 414                                              | 35 078              | 26 899                 | 36 747                 |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20                                                           |  |     | 453             | 593             | 1 690           | 1 650                | 2 020           |                    |                                                     |                     |                        |                        |

[illegible]

| Vote Description                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 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 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|                                                     |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
|                                                     |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
|                                                     |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES          |     | 524             | 556             | 1 162           | 5 580                | 3 528           | 3 528              | 2 228             | 9 293                                               | 5 633                  | 416                    |
| 2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3      |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 2.2 - 2205 BUILDING CONTROL 4                       |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 2.3 - 2210 TOWN PLANNING 4 - 5                      |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 2.4 - 2230 TOWN DEVELOPMENT 5                       |     | 16              | 69              | 46              | 75                   | 73              | 73                 | 66                | 80                                                  | 85                     | 90                     |
| 2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7         |     | 508             | 85              | 113             | 1 475                | 927             | 927                | 102               | 1 693                                               | 618                    | 85                     |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8             |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10              |     | --              | 402             | 1 003           | 2 800                | 1 300           | 1 300              | 833               | 7 470                                               | 4 880                  | 190                    |
| 2.8 - 3783 NEW HOUSING 10                           |     | --              | --              | --              | 1 230                | 1 228           | 1 228              | 1 227             | 50                                                  | 50                     | 51                     |
|                                                     |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| Vote 3 - INFRASTRUCTURE SERVICES                    |     | --              | 2 115           | 8 383           | 22 900               | 21 858          | 21 858             | 4 851             | 28 410                                              | 51 632                 | 7 500                  |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL             |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58    |     | --              | --              | 1 000           | 19 700               | 19 733          | 19 733             | 4 107             | 23 210                                              | 45 817                 | --                     |
| 3.3 - 6530 REFUSE REMOVAL 60-61                     |     | --              | --              | --              | 300                  | 300             | 300                | --                | --                                                  | --                     | --                     |
| 3.4 - 6620 ROADS                                    |     | --              | 1 815           | 7 092           | 2 500                | 1 675           | 1 675              | 745               | 4 200                                               | 5 000                  | 7 000                  |
| 3.5 - 6606 SEWERAGE NETWORK                         |     | --              | 300             | 292             | 400                  | 150             | 150                | --                | 1 000                                               | 815                    | 500                    |
| 3.6 - 6650 WATER NETWORK                            |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES          |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS        |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT    |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 3.10 - 6540 CLEANING OF STREETS                     |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES          |     | 1 625           | 3 610           | 8 283           | 14 910               | 29 955          | 29 955             | 9 905             | 16 443                                              | 21 614                 | 13 191                 |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20     |     | --              | --              | --              | 400                  | 431             | 431                | 304               | --                                                  | 400                    | --                     |
| 4.2 - 5120 FIRE SERVICES 20-22                      |     | 23              | --              | 1 364           | 1 000                | 527             | 527                | 527               | 1 000                                               | 1 000                  | 1 000                  |
| 4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23        |     | --              | 1 099           | 97              | 6 250                | 8 353           | 8 353              | 378               | 4 000                                               | 7 000                  | 1 500                  |
| 4.4 - 5705 DISASTER MANAGEMENT 25-26                |     | --              | --              | --              | 600                  | 527             | 527                | 527               | 1 000                                               | 6 000                  | --                     |
| 4.5 - 5710 LAW ENFORCEMENT 26-27                    |     | --              | --              | --              | --                   | 348             | 348                | --                | 870                                                 | --                     | --                     |
| 4.6 - 3300 FORESTRY                                 |     | 445             | 755             | 1 785           | 350                  | 350             | 350                | 300               | 3 500                                               | 800                    | 1 600                  |
| 4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36       |     | 961             | 1 242           | 3 796           | 1 700                | 3 264           | 3 264              | 2 392             | 2 700                                               | 2 550                  | 2 550                  |
| 4.8 - 3545 CEMETRY: STELLENBOSCH 43-44              |     | --              | --              | 288             | --                   | --              | --                 | --                | 1 000                                               | 1 000                  | --                     |
| 4.9 - 3750 LIBRARY: PLEIN STREET 46-47              |     | 196             | 514             | 869             | 1 110                | 7 063           | 7 063              | 4 178             | 200                                                 | 255                    | 41                     |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6             |     | --              | --              | 84              | 3 500                | 9 091           | 9 091              | 1 297             | 2 174                                               | 2 609                  | 6 500                  |
| Vote 5 - CORPORATE SERVICES                         |     | 569             | 1 039           | 64              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81        |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.2 - 7180 HUMAN RESOURCES SERVICES 81-82           |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.3 - 5715 OCCUPATIONAL SAFETY 82                   |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83         |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.5 - 7720 LEGAL SERVICES 84                        |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86          |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91             |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.8 - 2235 PROPERTY MANAGEMENT 11-12                |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13 |     | 569             | 1 039           | 64              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| Vote 6 - FINANCIAL SERVICES                         |     | --              | 494             | 1 242           | 3 700                | 3 443           | 3 443              | 3 318             | 2 800                                               | 1 160                  | 150                    |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93        |     | --              | 494             | 1 127           | 3 550                | 3 293           | 3 293              | 3 240             | 2 650                                               | 1 080                  | 75                     |
| 6.2 - 9920 FINANCIAL SERVICES: STORES 94            |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 6.3 - 9921 FINANCIAL SERVICES: SCM 94               |     | --              | --              | 115             | 150                  | 150             | 150                | 78                | 150                                                 | 80                     | 75                     |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22        |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| 6.5 - 9932 SPECIAL RATING AREA                      |     | --              | --              | --              | --                   | --              | --                 | --                | --                                                  | --                     | --                     |
| Capital single-year expenditure sub-total           |     | 2 718           | 50 114          | 19 134          | 47 090               | 58 783          | 58 783             | 20 566            | 56 946                                              | 80 038                 | 21 257                 |
| Total Capital Expenditure                           |     | 318 447         | 465 927         | 473 053         | 642 490              | 594 994         | 594 994            | 276 140           | 579 302                                             | 610 030                | 520 771                |

| Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget |                        |                                  |                               | Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget |                        |                                  |                               | New multi-year appropriations (funds for new and existing projects) |                        |                        |
|-------------------------------------------------------------------------------|------------------------|----------------------------------|-------------------------------|-------------------------------------------------------------------|------------------------|----------------------------------|-------------------------------|---------------------------------------------------------------------|------------------------|------------------------|
| Appropriation for 2026/27                                                     | Adjustments in 2025/26 | Downward adjustments for 2026/27 | Appropriation carried forward | Appropriation for 2026/27                                         | Adjustments in 2025/26 | Downward adjustments for 2026/27 | Appropriation carried forward | Budget Year 2026/27                                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |

WC024 Stellenbosch - Table A6 Budgeted Financial Position

| Description                                            | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                        |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| ASSETS                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current assets                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash and cash equivalents                              | 1   | 578 713         | 606 395         | 549 503         | 649 027              | 562 897         | 562 897            | 765 423           | 482 278                                             | 493 407                | 545 820                |
| Short term Investments                                 | 2   | —               | —               | —               | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| Trade and other receivables from exchange transaction  | 3   | 247 704         | 282 782         | 262 898         | 223 917              | 216 407         | 216 407            | 120 459           | 317 633                                             | 342 078                | 348 955                |
| Receivables from non-exchange transactions             | 3   | 51 927          | 88 284          | 91 604          | 15 459               | 44 745          | 44 745             | 242 633           | 106 409                                             | 111 653                | 119 482                |
| Current portion of non-current receivables             | 4   | —               | —               | —               | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| Inventory                                              | 5   | 22 152          | 40 772          | 44 244          | 34 328               | 42 489          | 42 489             | 63 396            | 43 664                                              | 43 704                 | 43 744                 |
| VAT                                                    | 6   | 149 446         | (912 778)       | (8 218)         | 3 707                | (8 045)         | (8 045)            | 161 411           | 10 312                                              | 10 214                 | 11 264                 |
| Other current assets                                   | 7   | 4 665           | 19 922          | 56 258          | 5 961                | 5 961           | 5 961              | 70 307            | 56 258                                              | 56 258                 | 56 258                 |
| Total current assets                                   |     | 1 054 607       | 125 377         | 996 290         | 932 399              | 864 455         | 864 455            | 1 423 628         | 1 016 555                                           | 1 057 315              | 1 125 524              |
| Non current assets                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Investments                                            | 8   | —               | —               | —               | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| Investment property                                    | 9   | 425 076         | 416 396         | 415 993         | 425 813              | 425 813         | 425 813            | 415 760           | 415 554                                             | 415 545                | 415 532                |
| Property, plant and equipment                          | 10  | 5 212 464       | 5 450 062       | 5 743 605       | 6 605 601            | 6 557 758       | 6 557 758          | 6 307 865         | 6 526 878                                           | 6 553 333              | 6 457 471              |
| Biological assets                                      | 11  | 5 143           | 2 925           | 2 800           | 5 877                | 5 877           | 5 877              | 2 800             | 2 800                                               | 3 300                  | 2 800                  |
| Living and non-living resources                        | 12  | —               | —               | —               | —                    | 348             | 348                | —                 | 870                                                 | —                      | —                      |
| Heritage assets                                        | 13  | 1 313           | 1 313           | 1 313           | 1 313                | 1 313           | 1 313              | 1 313             | 1 313                                               | 1 313                  | 1 313                  |
| Intangible assets                                      | 14  | 4 261           | 4 098           | 4 398           | 4 074                | 4 074           | 4 074              | 4 357             | 4 226                                               | 4 222                  | 4 217                  |
| Trade and other receivables from exchange transaction  | 15  | 4 582           | 6 491           | 8 304           | 4 582                | 4 582           | 4 582              | 8 304             | 8 304                                               | 8 304                  | 8 304                  |
| Non-current receivables from non-exchange transaction  | 15  | 17              | 17              | 17              | 17                   | 17              | 17                 | 17                | 17                                                  | 17                     | 17                     |
| Other non-current assets                               | 16  | —               | —               | —               | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| Total non current assets                               |     | 5 652 855       | 5 881 302       | 6 176 431       | 7 047 276            | 6 999 781       | 6 999 781          | 6 740 415         | 6 959 961                                           | 6 986 035              | 6 889 654              |
| TOTAL ASSETS                                           |     | 6 707 462       | 6 006 678       | 7 172 721       | 7 979 675            | 7 864 235       | 7 864 235          | 8 164 043         | 7 976 515                                           | 8 043 349              | 8 015 178              |
| LIABILITIES                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current liabilities                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bank overdraft                                         | 17  | —               | —               | —               | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| Financial liabilities                                  | 18  | 55 047          | 69 853          | 71 571          | 62 457               | 62 457          | 62 457             | 36 651            | 71 571                                              | 71 571                 | 71 571                 |
| Consumer deposits                                      | 19  | 22 348          | 24 190          | 25 397          | 23 689               | 23 689          | 23 689             | 26 501            | 25 395                                              | 25 395                 | 25 395                 |
| Trade and other payables from exchange transactions    | 20  | 321 390         | 312 529         | 316 423         | 334 833              | 301 381         | 301 381            | 124 554           | 291 079                                             | 295 206                | 300 064                |
| Trade and other payables from non-exchange transaction | 21  | 27 613          | 38 827          | 27 249          | (4 638)              | (26 865)        | (26 865)           | 58 523            | 71 536                                              | 71 831                 | 71 831                 |
| Provision                                              | 22  | 42 620          | 52 286          | 60 911          | 57 205               | 48 649          | 48 649             | 48 600            | 60 602                                              | 60 602                 | 60 602                 |
| VAT                                                    | 23  | 156 118         | (906 789)       | (228)           | 24 721               | 18 470          | 18 470             | 178 187           | 22 170                                              | 22 170                 | 22 170                 |
| Other current liabilities                              | 24  | —               | —               | —               | —                    | —               | —                  | —                 | 20 713                                              | 21 122                 | 21 562                 |
| Total current liabilities                              |     | 625 135         | (409 104)       | 501 322         | 498 267              | 427 779         | 427 779            | 473 015           | 563 065                                             | 567 896                | 573 195                |
| Non current liabilities                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Financial liabilities                                  | 25  | 447 598         | 514 496         | 443 131         | 775 285              | 775 285         | 775 285            | 443 131           | 566 639                                             | 566 019                | 487 384                |
| Provision                                              | 26  | 100 222         | 108 058         | 150 088         | 161 010              | 160 669         | 160 669            | 149 312           | 158 484                                             | 158 942                | 159 424                |
| Long term portion of trade payables                    | 27  | —               | —               | —               | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| Other non-current liabilities                          | 28  | (14 823)        | 14 152          | 24 218          | 231 878              | 230 335         | 230 335            | —                 | 252 356                                             | 253 871                | 255 495                |
| Total non current liabilities                          |     | 532 997         | 636 707         | 617 437         | 1 168 172            | 1 166 288       | 1 166 288          | 592 443           | 977 478                                             | 978 832                | 902 303                |
| TOTAL LIABILITIES                                      |     | 1 158 132       | 227 602         | 1 118 760       | 1 666 439            | 1 594 068       | 1 594 068          | 1 065 458         | 1 540 543                                           | 1 546 728              | 1 475 497              |
| NET ASSETS                                             |     | 5 549 330       | 5 779 076       | 6 053 961       | 6 313 236            | 6 270 167       | 6 270 167          | 7 098 585         | 6 435 972                                           | 6 496 621              | 6 539 680              |
| COMMUNITY WEALTH/EQUITY                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accumulated surplus/(deficit)                          | 29  | 5 589 748       | 5 749 770       | 5 939 295       | 5 950 789            | 5 878 281       | 5 878 281          | 5 939 550         | 5 721 521                                           | 5 800 633              | 5 820 364              |
| Reserves and funds                                     | 30  | 186 712         | 271 680         | 335 720         | 362 447              | 391 886         | 391 886            | 335 721           | 714 451                                             | 695 988                | 719 316                |
| Other                                                  | 31  | —               | —               | —               | —                    | —               | —                  | —                 | —                                                   | —                      | —                      |
| TOTAL COMMUNITY WEALTH/EQUITY                          | 10  | 5 776 460       | 6 021 450       | 6 275 016       | 6 313 236            | 6 270 167       | 6 270 167          | 6 275 271         | 6 435 972                                           | 6 496 621              | 6 539 680              |



**WC024 Stellenbosch - Table A7 Budgeted Cash Flows**

| Description                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| CASH FLOW FROM OPERATING ACTIVITIES            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                 |     | 1 249 264       | 1 315 228       | 1 149 536       | 548 788              | 554 656         | 554 656            | (947 007)         | 615 837                                             | 652 787                | 691 955                |
| Service charges                                |     | 920 983         | 1 081 723       | 1 270 229       | 1 858 920            | 1 903 096       | 1 903 096          | (1 164 644)       | 2 093 191                                           | 2 262 153              | 2 474 120              |
| Other revenue                                  |     | 16 911          | 77 126          | 71 621          | 230 996              | 236 346         | 236 346            | (54 625)          | 197 884                                             | 210 909                | 198 347                |
| Transfers and Subsidies - Operational          | 1   | 1 235           | 203             | 1 666           | 262 139              | 259 889         | 259 889            | (13 187)          | 287 176                                             | 291 751                | 319 324                |
| Transfers and Subsidies - Capital              | 1   | 52              | –               | 8 002           | 98 415               | 89 921          | 89 921             | (91 862)          | 79 745                                              | 99 688                 | 92 829                 |
| Interest                                       |     | –               | –               | –               | 63 980               | 52 980          | 52 980             | (26 109)          | 51 306                                              | 48 869                 | 46 548                 |
| Dividends                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Payments                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Suppliers and employees                        |     | (370 530)       | (2 713 449)     | (3 876 399)     | (2 405 393)          | (2 556 697)     | (2 556 697)        | (3 162 396)       | (2 759 700)                                         | (2 940 073)            | (3 157 710)            |
| Interest                                       |     | –               | –               | –               | (62 215)             | (62 215)        | (62 215)           | –                 | (63 458)                                            | (77 760)               | (79 090)               |
| Transfers and Subsidies                        | 1   | (4 786)         | –               | –               | (22 631)             | (22 631)        | (22 631)           | –                 | (13 057)                                            | (13 841)               | (14 671)               |
| NET CASH FROM/(USED) OPERATING ACTIVITIES      |     | 1 813 130       | (239 170)       | (1 375 344)     | 572 998              | 455 345         | 455 345            | (5 459 830)       | 488 924                                             | 534 484                | 571 651                |
| CASH FLOWS FROM INVESTING ACTIVITIES           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Proceeds on disposal of PPE                    |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Decrease (increase) in non-current receivables |     | (4 599)         | (6 509)         | (8 321)         | (4 599)              | (4 599)         | (4 599)            | (8 321)           | –                                                   | –                      | –                      |
| Decrease (increase) in non-current investments |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Insurance Refund - Capital                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Interest on Short Term Investment (Greater     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Payments                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital assets                                 |     | (9 248)         | 8 408           | 22 510          | –                    | –               | –                  | 27 647            | (668 398)                                           | (701 535)              | (606 937)              |
| Retention (Capital)                            |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| NET CASH FROM/(USED) OPERATING ACTIVITIES      |     | (13 847)        | 1 900           | 14 189          | (4 599)              | (4 599)         | (4 599)            | 19 326            | (668 398)                                           | (701 535)              | (606 937)              |
| CASH FLOWS FROM FINANCING ACTIVITIES           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Short term loans                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Borrowing long term/refinancing                |     | –               | (137 446)       | –               | 198 019              | 198 019         | 198 019            | –                 | 186 966                                             | 199 379                | 133 474                |
| Increase (decrease) in consumer deposits       |     | (1 369)         | (290)           | (783)           | –                    | –               | –                  | (252)             | –                                                   | –                      | –                      |
| Payments                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Repayment of borrowing                         |     | (46 031)        | (55 047)        | (69 648)        | (62 215)             | (62 215)        | (62 215)           | (34 920)          | (63 458)                                            | (77 760)               | (79 090)               |
| NET CASH FROM/(USED) FINANCING ACTIVITIES      |     | (47 400)        | (192 783)       | (70 430)        | 135 804              | 135 804         | 135 804            | (35 172)          | 123 508                                             | 121 618                | 54 384                 |
| NET INCREASE/ (DECREASE) IN CASH HELD          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|                                                |     | 1 751 883       | (430 053)       | (1 431 586)     | 704 204              | 586 550         | 586 550            | (5 475 676)       | (55 966)                                            | (45 432)               | 19 098                 |
| Cash/cash equivalents at the year begin:       | 2   | 443 400         | 578 709         | 606 395         | 678 807              | 678 807         | 678 807            | 549 503           | 549 503                                             | 493 537                | 448 105                |
| Cash/cash equivalents at the year end:         | 2   | 2 195 283       | 148 656         | (825 191)       | 1 383 010            | 1 265 357       | 1 265 357          | (4 926 173)       | 493 537                                             | 448 105                | 467 203                |

**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**

| 2024 Estimates - Table A: Cash backed 100% reaccumulated surplus reaccumulation |  |     |                  |                 |                  |                      |                  |                    |                    |                                                     |                        |                        |
|---------------------------------------------------------------------------------|--|-----|------------------|-----------------|------------------|----------------------|------------------|--------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                     |  | Ref | 2022/23          | 2023/24         | 2024/25          | Current Year 2025/26 |                  |                    |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand                                                                      |  |     | Audited Outcome  | Audited Outcome | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome  | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b><u>Cash and investments available</u></b>                                    |  |     |                  |                 |                  |                      |                  |                    |                    |                                                     |                        |                        |
| Cash/cash equivalents at the year end                                           |  | 1   | 2 195 283        | 148 656         | (825 191)        | 1 383 010            | 1 265 357        | 1 265 357          | (4 926 173)        | 493 537                                             | 448 105                | 467 203                |
| Other current investments > 90 days                                             |  |     | -                | -               | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| Non current Investments                                                         |  | 1   | -                | -               | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| <b>Cash and investments available:</b>                                          |  |     | <b>2 195 283</b> | <b>148 656</b>  | <b>(825 191)</b> | <b>1 383 010</b>     | <b>1 265 357</b> | <b>1 265 357</b>   | <b>(4 926 173)</b> | <b>493 537</b>                                      | <b>448 105</b>         | <b>467 203</b>         |
| <b><u>Application of cash and investments</u></b>                               |  |     |                  |                 |                  |                      |                  |                    |                    |                                                     |                        |                        |
| Trade payables from Non-exchange transactions: Unspent conditions               |  |     | 32 058           | 38 487          | 27 209           | (4 691)              | (18 336)         | (18 336)           | 58 483             | 28 530                                              | 28 825                 | 28 825                 |
| Unspent borrowing                                                               |  |     | -                | -               | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| Statutory requirements                                                          |  | 2   | -                | -               | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| Other working capital requirements                                              |  | 3   | -                | -               | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| Other provisions                                                                |  |     | -                | -               | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| Long term investments committed                                                 |  | 4   | -                | -               | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| Reserves to be backed by cash/investments                                       |  | 5   | -                | -               | -                | -                    | -                | -                  | -                  | -                                                   | -                      | -                      |
| <b>Total Application of cash and investments:</b>                               |  |     | <b>32 058</b>    | <b>38 487</b>   | <b>27 209</b>    | <b>(4 691)</b>       | <b>(18 336)</b>  | <b>(18 336)</b>    | <b>58 483</b>      | <b>28 530</b>                                       | <b>28 825</b>          | <b>28 825</b>          |
| <b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief</b>  |  |     | <b>2 163 225</b> | <b>110 169</b>  | <b>(852 399)</b> | <b>1 387 702</b>     | <b>1 283 692</b> | <b>1 283 692</b>   | <b>(4 984 656)</b> | <b>465 007</b>                                      | <b>419 280</b>         | <b>438 378</b>         |
| <b>Creditors transferred to Debt Relief - Non-Current portion</b>               |  |     | <b>-</b>         | <b>-</b>        | <b>-</b>         | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief</b>  |  |     | <b>2 163 225</b> | <b>110 169</b>  | <b>(852 399)</b> | <b>1 387 702</b>     | <b>1 283 692</b> | <b>1 283 692</b>   | <b>(4 984 656)</b> | <b>465 007</b>                                      | <b>419 280</b>         | <b>438 378</b>         |

**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

|                                           |  |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
|-------------------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| <b>Other working capital requirements</b> |  |                  |                  |                  |                  |                  |                  |                  |                  |                 |                 |
| Debtors                                   |  | 131 139          | 167 685          | 146 797          | 97 699           | 107 251          | 107 251          | (144 649)        | 183 793          | 197 841         | 205 738         |
| Creditors due                             |  | 321 390          | 312 529          | 316 423          | 334 833          | 301 381          | 301 381          | 124 554          | 291 079          | 295 206         | 300 064         |
| <b>Total</b>                              |  | <b>(190 251)</b> | <b>(144 844)</b> | <b>(169 626)</b> | <b>(237 134)</b> | <b>(194 130)</b> | <b>(194 130)</b> | <b>(269 203)</b> | <b>(107 286)</b> | <b>(97 365)</b> | <b>(94 326)</b> |

|                                       |  |         |         |         |         |         |         |         |         |         |         |
|---------------------------------------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Debtors collection assumptions</b> |  |         |         |         |         |         |         |         |         |         |         |
| Balance outstanding - debtors         |  | 304 230 | 377 574 | 362 824 | 243 974 | 265 751 | 265 751 | 371 413 | 432 363 | 462 052 | 476 758 |
| Estimate of debtors collection rate   |  | 43.1%   | 44.4%   | 40.5%   | 40.0%   | 40.4%   | 40.4%   | -38.9%  | 42.5%   | 42.8%   | 43.2%   |

|                                                     |   |                |                |                |                |                |                |                |                |                |                |
|-----------------------------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Long term investments committed</b>              |   |                |                |                |                |                |                |                |                |                |                |
| 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                                 |   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| <b>Reserves to be backed by cash/investments</b>    |   |                |                |                |                |                |                |                |                |                |                |
| Housing Development Fund                            |   | -              | -              | -              | 9 396          | 9 396          | 9 396          | -              | -              | -              | -              |
| Capital replacement                                 |   | 176 826        | 261 795        | 325 835        | 131 980        | 161 419        | 161 419        | 325 835        | 704 566        | 686 102        | 709 431        |
| 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        | -              | -              |
|                                                     | 6 | <b>186 712</b> | <b>271 680</b> | <b>335 720</b> | <b>151 262</b> | <b>180 701</b> | <b>391 886</b> | <b>546 906</b> | <b>925 636</b> | <b>695 988</b> | <b>719 316</b> |

## WC024 Stellenbosch - Table A9 Asset Management

| Description                                  | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 |          |           | 2026/27 Medium Term Revenue & Expenditure Framework |                |                |
|----------------------------------------------|-----|---------|---------|---------|----------------------|----------|-----------|-----------------------------------------------------|----------------|----------------|
|                                              |     | Audited | Audited | Audited | Original             | Adjusted | Full Year | Budget Year                                         | Budget Year +1 | Budget Year +2 |
| R thousand                                   |     |         |         |         |                      |          |           |                                                     |                |                |
| CAPITAL EXPENDITURE                          |     |         |         |         |                      |          |           |                                                     |                |                |
| Total New Assets                             | 1   | 212 103 | 331 848 | 240 408 | 234 181              | 222 177  | 222 177   | 255 549                                             | 357 496        | 311 544        |
| Roads Infrastructure                         |     | 32 420  | 24 591  | 51 272  | 33 800               | 21 662   | 21 662    | 17 098                                              | 28 100         | 89 000         |
| Storm water Infrastructure                   |     | 291     | 3 750   | 7 148   | 3 600                | 2 000    | 2 000     | 1 500                                               | 2 500          | 1 500          |
| Electrical Infrastructure                    |     | 57 651  | 71 497  | 46 177  | 83 792               | 86 756   | 86 756    | 124 636                                             | 142 256        | 90 139         |
| Water Supply Infrastructure                  |     | 72 816  | 71 949  | 49 682  | 33 741               | 23 441   | 23 441    | 27 959                                              | 58 569         | 37 492         |
| Sanitation Infrastructure                    |     | 495     | -       | -       | -                    | -        | -         | 1 500                                               | 15 000         | 20 000         |
| Solid Waste Infrastructure                   |     | 7 463   | 73 920  | 31 423  | 17 152               | 28 109   | 28 109    | 17 642                                              | 36 700         | 5 500          |
| Rail Infrastructure                          |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Coastal Infrastructure                       |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Information and Communication Infrastructure |     | -       | 1 908   | 4 000   | 4 000                | 4 000    | 4 000     | 3 000                                               | 2 500          | 2 500          |
| Infrastructure                               |     | 171 135 | 247 615 | 189 702 | 176 084              | 165 968  | 165 968   | 193 336                                             | 285 625        | 246 131        |
| Community Facilities                         |     | 4 400   | 866     | 935     | -                    | 1 017    | 1 017     | 100                                                 | -              | -              |
| Sport and Recreation Facilities              |     | 453     | 5 582   | 4 714   | -                    | -        | -         | -                                                   | -              | -              |
| Community Assets                             |     | 4 853   | 6 449   | 5 649   | -                    | 1 017    | 1 017     | 100                                                 | -              | -              |
| Heritage Assets                              |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Revenue Generating                           |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Non-revenue Generating                       |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Investment properties                        |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Operational Buildings                        |     | 18 561  | 88      | 485     | 2 850                | 803      | 803       | 8 600                                               | 3 650          | 13 827         |
| Housing                                      |     | -       | 43 270  | -       | -                    | -        | -         | 2 000                                               | 2 000          | 2 000          |
| Other Assets                                 |     | 18 561  | 43 358  | 485     | 2 850                | 803      | 803       | 10 600                                              | 5 650          | 15 827         |
| Biological or Cultivated Assets              |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Servitudes                                   |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Licences and Rights                          |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Intangible Assets                            |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Computer Equipment                           |     | 5 814   | 6 825   | 11 209  | 7 000                | 5 000    | 5 000     | 4 500                                               | 7 500          | 4 500          |
| Furniture and Office Equipment               |     | 1 397   | 2 445   | 1 721   | 2 365                | 2 854    | 2 854     | 1 425                                               | 1 515          | 1 377          |
| Machinery and Equipment                      |     | 8 627   | 7 997   | 18 786  | 20 063               | 13 441   | 13 441    | 21 769                                              | 34 206         | 27 509         |
| Transport Assets                             |     | 1 717   | 17 159  | 12 855  | 25 818               | 32 746   | 32 746    | 22 950                                              | 23 000         | 16 200         |
| Land                                         |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Zoo's, Marine and Non-biological Animals     |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Mature                                       |     | -       | -       | -       | -                    | 348      | 348       | 870                                                 | -              | -              |
| Immature                                     |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Living Resources                             |     | -       | -       | -       | -                    | 348      | 348       | 870                                                 | -              | -              |
| Total Renewal of Existing Assets             | 2   | 22 303  | 32 944  | 43 226  | 52 687               | 68 449   | 68 449    | 66 453                                              | 82 218         | 43 574         |
| Roads Infrastructure                         |     | 7 973   | 15 612  | 8 080   | 8 300                | 14 500   | 14 500    | 6 500                                               | 10 500         | 10 000         |
| Storm water Infrastructure                   |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Electrical Infrastructure                    |     | 10 612  | 13 199  | 18 791  | 29 587               | 22 787   | 22 787    | 39 690                                              | 55 131         | 14 424         |
| Water Supply Infrastructure                  |     | 2 605   | 568     | 8 589   | 6 000                | 16 950   | 16 950    | 10 000                                              | 10 000         | 10 000         |
| Sanitation Infrastructure                    |     | 593     | 3 250   | 5 898   | 6 000                | 11 725   | 11 725    | 7 000                                               | 5 000          | 8 000          |
| Solid Waste Infrastructure                   |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Rail Infrastructure                          |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Coastal Infrastructure                       |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Information and Communication Infrastructure |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Infrastructure                               |     | 21 783  | 32 629  | 41 358  | 49 887               | 65 962   | 65 962    | 63 190                                              | 80 631         | 42 424         |
| Community Facilities                         |     | 73      | 126     | 1 592   | 2 800                | 2 488    | 2 488     | 2 613                                               | 1 038          | 500            |
| Sport and Recreation Facilities              |     | 329     | 190     | 276     | -                    | -        | -         | 650                                                 | 550            | 650            |
| Community Assets                             |     | 402     | 315     | 1 867   | 2 800                | 2 488    | 2 488     | 3 263                                               | 1 588          | 1 150          |
| Heritage Assets                              |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Revenue Generating                           |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Non-revenue Generating                       |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Investment properties                        |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Operational Buildings                        |     | 117     | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Housing                                      |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Other Assets                                 |     | 117     | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Biological or Cultivated Assets              |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Servitudes                                   |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Licences and Rights                          |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Intangible Assets                            |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Computer Equipment                           |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Furniture and Office Equipment               |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Machinery and Equipment                      |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Transport Assets                             |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Land                                         |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Zoo's, Marine and Non-biological Animals     |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Mature                                       |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Immature                                     |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Living Resources                             |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Total Upgrading of Existing Assets           | 6   | 84 041  | 106 197 | 189 419 | 355 623              | 304 368  | 304 368   | 257 300                                             | 170 316        | 165 653        |
| Roads Infrastructure                         |     | 18 421  | 28 021  | 13 975  | 40 364               | 17 577   | 17 577    | 55 370                                              | 50 954         | 32 723         |
| Storm water Infrastructure                   |     | -       | 100     | 5       | 500                  | 500      | 500       | 300                                                 | 600            | 400            |
| Electrical Infrastructure                    |     | 5 483   | 13 210  | 7 794   | 7 593                | 22 501   | 22 501    | 19 400                                              | 3 000          | 3 250          |
| Water Supply Infrastructure                  |     | 6 962   | 13 703  | 52 280  | 125 254              | 103 384  | 103 384   | 62 141                                              | 55 000         | 15 000         |
| Sanitation Infrastructure                    |     | 38 721  | 12 782  | 51 338  | 70 300               | 40 613   | 40 613    | 41 823                                              | 13 665         | 72 750         |
| Solid Waste Infrastructure                   |     | -       | 1 253   | 811     | 1 000                | 900      | 900       | 500                                                 | 4 300          | 1 000          |
| Rail Infrastructure                          |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Coastal Infrastructure                       |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Information and Communication Infrastructure |     | 137     | 5 945   | 2 160   | 2 500                | 2 500    | 2 500     | 3 500                                               | 4 250          | 2 100          |
| Infrastructure                               |     | 69 724  | 75 014  | 128 363 | 247 511              | 187 975  | 187 975   | 183 034                                             | 131 769        | 127 223        |
| Community Facilities                         |     | 6 974   | 13 094  | 27 941  | 61 828               | 81 104   | 81 104    | 17 902                                              | 5 998          | 10 400         |
| Sport and Recreation Facilities              |     | 1 856   | 4 070   | 2 773   | 4 361                | 10 404   | 10 404    | 4 500                                               | 4 200          | 4 700          |
| Community Assets                             |     | 8 830   | 17 163  | 30 714  | 66 188               | 91 508   | 91 508    | 22 402                                              | 10 198         | 15 100         |
| Heritage Assets                              |     | 276     | 4 070   | 2 087   | -                    | 760      | 760       | 400                                                 | 1 500          | -              |
| Revenue Generating                           |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Non-revenue Generating                       |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Investment properties                        |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |

| Description                                  | Ref | 2022/23   | 2023/24   | 2024/25   | Current Year 2025/26 |           |           | 2026/27 Medium Term Revenue & Expenditure Framework |                |                |         |
|----------------------------------------------|-----|-----------|-----------|-----------|----------------------|-----------|-----------|-----------------------------------------------------|----------------|----------------|---------|
|                                              |     | Audited   | Audited   | Audited   | Original             | Adjusted  | Full Year | Budget Year                                         | Budget Year +1 | Budget Year +2 |         |
| R thousand                                   |     |           |           |           |                      |           |           |                                                     |                |                |         |
| Operational Buildings                        | 4   | 5 211     | 8 813     | 19 994    | 32 545               | 13 734    | 13 734    | 36 050                                              | 16 650         | 21 330         |         |
| Housing                                      |     | -         | 200       | 7 392     | 8 878                | 9 890     | 9 890     | 11 914                                              | 5 700          | 1 500          |         |
| Other Assets                                 |     | 5 211     | 9 014     | 27 385    | 41 423               | 23 624    | 23 624    | 47 964                                              | 22 350         | 22 830         |         |
| Biological or Cultivated Assets              |     | -         | 216       | 371       | -                    | -         | -         | -                                                   | 500            | -              |         |
| Servitudes                                   |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Licences and Rights                          |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Intangible Assets                            |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Computer Equipment                           |     | -         | 720       | 498       | 500                  | 500       | 500       | 1 000                                               | 1 500          | 500            |         |
| Furniture and Office Equipment               |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Machinery and Equipment                      |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Transport Assets                             |     | -         | -         | -         | -                    | -         | -         | 2 500                                               | 2 500          | -              |         |
| Land                                         |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Zoo's, Marine and Non-biological Animals     |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Mature                                       |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Immature                                     |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Living Resources                             |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Total Capital Expenditure                    |     |           | 318 447   | 470 990   | 473 053              | 642 490   | 594 994   | 594 994                                             | 579 302        | 610 030        | 520 771 |
| Roads Infrastructure                         |     |           | 58 813    | 68 224    | 73 327               | 82 464    | 53 739    | 53 739                                              | 78 968         | 89 554         | 131 723 |
| Storm water Infrastructure                   |     |           | 291       | 3 850     | 7 154                | 4 100     | 2 500     | 2 500                                               | 1 800          | 3 100          | 1 900   |
| Electrical Infrastructure                    |     |           | 73 746    | 97 906    | 72 762               | 120 972   | 132 045   | 132 045                                             | 183 727        | 200 387        | 107 813 |
| Water Supply Infrastructure                  |     |           | 82 382    | 86 220    | 110 551              | 164 994   | 143 775   | 143 775                                             | 100 100        | 123 569        | 62 492  |
| Sanitation Infrastructure                    |     |           | 39 809    | 16 032    | 57 236               | 76 300    | 52 338    | 52 338                                              | 50 323         | 33 665         | 100 750 |
| Solid Waste Infrastructure                   |     |           | 7 463     | 75 173    | 32 234               | 18 152    | 29 009    | 29 009                                              | 18 142         | 41 000         | 6 500   |
| Rail Infrastructure                          |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Coastal Infrastructure                       |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Information and Communication Infrastructure |     |           | 137       | 7 854     | 6 160                | 6 500     | 6 500     | 6 500                                               | 6 500          | 6 750          | 4 600   |
| Infrastructure                               |     |           | 262 642   | 355 259   | 359 423              | 473 483   | 419 905   | 419 905                                             | 439 560        | 498 024        | 415 779 |
| Community Facilities                         |     |           | 11 446    | 14 086    | 30 468               | 64 628    | 84 609    | 84 609                                              | 20 615         | 7 035          | 10 900  |
| Sport and Recreation Facilities              |     |           | 2 639     | 9 842     | 7 763                | 4 361     | 10 404    | 10 404                                              | 5 150          | 4 750          | 5 350   |
| Community Assets                             |     |           | 14 085    | 23 927    | 38 231               | 68 988    | 95 013    | 95 013                                              | 25 765         | 11 785         | 16 250  |
| Heritage Assets                              |     |           | 276       | 4 070     | 2 087                | -         | 760       | 760                                                 | 400            | 1 500          | -       |
| Revenue Generating                           |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Non-revenue Generating                       |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Investment properties                        |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Operational Buildings                        |     |           | 23 890    | 8 901     | 20 479               | 35 395    | 14 537    | 14 537                                              | 44 650         | 20 300         | 35 157  |
| Housing                                      |     |           | -         | 43 471    | 7 392                | 8 878     | 9 890     | 9 890                                               | 13 914         | 7 700          | 3 500   |
| Other Assets                                 |     |           | 23 890    | 52 372    | 27 871               | 44 273    | 24 428    | 24 428                                              | 58 564         | 28 000         | 38 657  |
| Biological or Cultivated Assets              |     |           | -         | 216       | 371                  | -         | -         | -                                                   | -              | 500            | -       |
| Servitudes                                   |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Licences and Rights                          |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Intangible Assets                            |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Computer Equipment                           |     |           | 5 814     | 7 545     | 11 707               | 7 500     | 5 500     | 5 500                                               | 5 500          | 9 000          | 5 000   |
| Furniture and Office Equipment               |     |           | 1 397     | 2 445     | 1 721                | 2 365     | 2 854     | 2 854                                               | 1 425          | 1 515          | 1 377   |
| Machinery and Equipment                      |     |           | 8 627     | 7 997     | 18 786               | 20 063    | 13 441    | 13 441                                              | 21 769         | 34 206         | 27 509  |
| Transport Assets                             |     |           | 1 717     | 17 159    | 12 855               | 25 818    | 32 746    | 32 746                                              | 25 450         | 25 500         | 16 200  |
| Land                                         |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Zoo's, Marine and Non-biological Animals     |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Mature                                       |     |           | -         | -         | -                    | -         | 348       | 348                                                 | 870            | -              | -       |
| Immature                                     |     |           | -         | -         | -                    | -         | -         | -                                                   | -              | -              | -       |
| Living Resources                             |     |           | -         | -         | -                    | -         | 348       | 348                                                 | 870            | -              | -       |
| TOTAL CAPITAL EXPENDITURE - Asset class      |     | 318 447   | 470 990   | 473 053   | 642 490              | 594 994   | 594 994   | 579 302                                             | 610 030        | 520 771        |         |
| ASSET REGISTER SUMMARY - PPE (WDV)           | 5   | 5 648 257 | 5 874 793 | 6 168 109 | 7 042 678            | 6 995 182 | 6 995 182 | 6 951 640                                           | 6 977 713      | 6 881 333      |         |
| Roads Infrastructure                         |     | 855 920   | 868 112   | 897 766   | 967 313              | 938 588   | 938 588   | 925 690                                             | 935 754        | 976 362        |         |
| Storm water Infrastructure                   |     | 35 114    | 37 915    | 44 020    | 50 552               | 48 952    | 48 952    | 44 667                                              | 45 944         | 44 709         |         |
| Electrical Infrastructure                    |     | 993 264   | 1 059 402 | 1 097 455 | 1 191 140            | 1 214 004 | 1 214 004 | 1 235 840                                           | 1 251 594      | 1 157 632      |         |
| Water Supply Infrastructure                  |     | 1 407 862 | 1 448 307 | 1 464 654 | 1 666 940            | 1 632 739 | 1 632 739 | 1 510 016                                           | 1 532 391      | 1 469 139      |         |
| Sanitation Infrastructure                    |     | 1 047 729 | 1 034 939 | 1 062 855 | 1 139 081            | 1 114 585 | 1 114 585 | 1 081 390                                           | 1 064 096      | 1 130 708      |         |
| Solid Waste Infrastructure                   |     | 54 630    | 123 150   | 179 473   | 185 692              | 196 549   | 196 549   | 195 404                                             | 218 218        | 183 650        |         |
| Rail Infrastructure                          |     | 6 251     | 6 251     | 30 293    | 6 251                | 6 251     | 6 251     | 30 293                                              | 30 293         | 30 293         |         |
| Coastal Infrastructure                       |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Information and Communication Infrastructure |     | 1 129     | 14 926    | 22 901    | 27 026               | 27 026    | 27 026    | 31 084                                              | 31 327         | 29 668         |         |
| Infrastructure                               |     | 4 401 900 | 4 593 002 | 4 799 417 | 5 233 996            | 5 178 695 | 5 178 695 | 5 054 384                                           | 5 109 617      | 5 022 162      |         |
| Community Assets                             |     | 140 207   | 162 452   | 178 044   | 255 343              | 275 518   | 275 518   | 193 256                                             | 179 167        | 183 312        |         |
| Heritage Assets                              |     | 1 313     | 1 313     | 1 313     | 1 313                | 1 313     | 1 313     | 1 313                                               | 1 313          | 1 313          |         |
| Revenue Generating                           |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Non-revenue Generating                       |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Investment properties                        |     | 425 076   | 416 396   | 415 993   | 425 813              | 425 813   | 425 813   | 415 554                                             | 415 545        | 415 532        |         |
| Operational Buildings                        |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Housing                                      |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Other Assets                                 |     | 49 956    | 29 993    | 71 521    | 521 992              | 503 733   | 503 733   | 548 219                                             | 521 758        | 520 361        |         |
| Biological or Cultivated Assets              |     | 5 143     | 2 925     | 2 800     | 5 877                | 5 877     | 5 877     | 2 800                                               | 3 300          | 2 800          |         |
| Servitudes                                   |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Licences and Rights                          |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Intangible Assets                            |     | 4 261     | 4 098     | 4 398     | 4 074                | 4 074     | 4 074     | 4 226                                               | 4 222          | 4 217          |         |
| Computer Equipment                           |     | 28 635    | 24 624    | 26 644    | (12 418)             | (12 418)  | (12 418)  | 23 517                                              | 24 884         | 22 182         |         |
| Furniture and Office Equipment               |     | 15 522    | 13 169    | 14 023    | (4 479)              | (3 174)   | (3 174)   | 11 066                                              | 11 068         | 10 796         |         |
| Machinery and Equipment                      |     | 21 837    | 19 963    | 28 221    | 56 396               | 48 820    | 48 820    | 52 271                                              | 63 263         | 64 599         |         |
| Transport Assets                             |     | 92 814    | 109 622   | 124 914   | 93 202               | 105 013   | 105 013   | 143 345                                             | 142 755        | 133 240        |         |
| Land                                         |     | 461 594   | 497 238   | 500 820   | 461 571              | 461 571   | 461 571   | 500 820                                             | 500 820        | 500 820        |         |
| Zoo's, Marine and Non-biological Animals     |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |         |
| Living Resources                             |     | -         | -         | -         | -                    | 348       | 348       | 870                                                 | -              | -              |         |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV)     | 5   | 5 648 257 | 5 874 793 | 6 168 109 | 7 042 678            | 6 994 834 | 6 994 834 | 6 950 770                                           | 6 977 713      | 6 881 333      |         |
| EXPENDITURE OTHER ITEMS                      |     |           |           |           |                      |           |           |                                                     |                |                |         |
| Depreciation                                 | 7   | 233 250   | 208 907   | 206 749   | 225 960              | 225 960   | 225 960   | 232 739                                             | 237 394        | 244 516        |         |
| Repairs and Maintenance by Asset Class       | 3   | 84 992    | 123 724   | 107 227   | 150 852              | 145 064   | 145 064   | 160 854                                             | 169 689        | 175 340        |         |

| Description                                                     | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 |          |           | 2026/27 Medium Term Revenue & Expenditure Framework |                |                |
|-----------------------------------------------------------------|-----|---------|---------|---------|----------------------|----------|-----------|-----------------------------------------------------|----------------|----------------|
|                                                                 |     | Audited | Audited | Audited | Original             | Adjusted | Full Year | Budget Year                                         | Budget Year +1 | Budget Year +2 |
| R thousand                                                      |     |         |         |         |                      |          |           |                                                     |                |                |
| Roads Infrastructure                                            |     | 20 485  | 20 280  | 24 735  | 25 505               | 26 199   | 26 199    | 28 502                                              | 29 094         | 37 459         |
| Storm water Infrastructure                                      |     | 862     | 1 693   | 910     | 2 205                | 1 505    | 1 505     | 3 709                                               | 3 913          | 4 120          |
| Electrical Infrastructure                                       |     | 10 633  | 14 130  | 7 295   | 20 771               | 20 771   | 20 771    | 23 687                                              | 24 258         | 25 057         |
| Water Supply Infrastructure                                     |     | 10 858  | 12 398  | 9 814   | 15 321               | 14 191   | 14 191    | 13 957                                              | 14 845         | 15 319         |
| Sanitation Infrastructure                                       |     | 7 327   | 37 540  | 16 277  | 22 762               | 19 028   | 19 028    | 22 447                                              | 27 710         | 28 657         |
| Solid Waste Infrastructure                                      |     | 6 163   | 6 091   | 6 140   | 8 040                | 8 040    | 8 040     | 8 394                                               | 8 763          | 9 053          |
| Rail Infrastructure                                             |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Coastal Infrastructure                                          |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Information and Communication Infrastructure                    |     | 2 371   | 2 406   | 2 701   | 2 811                | 2 811    | 2 811     | 2 868                                               | 2 925          | 3 027          |
| Infrastructure                                                  |     | 58 698  | 94 538  | 67 871  | 97 415               | 92 546   | 92 546    | 103 565                                             | 111 510        | 122 693        |
| Community Facilities                                            |     | 7 049   | 7 900   | 6 725   | 6 379                | 7 573    | 7 573     | 7 845                                               | 8 095          | 8 353          |
| Sport and Recreation Facilities                                 |     | -       | 8       | 8       | 15                   | 15       | 15        | 16                                                  | 16             | 16             |
| Community Assets                                                |     | 7 049   | 7 908   | 6 733   | 6 394                | 7 589    | 7 589     | 7 860                                               | 8 111          | 8 369          |
| Heritage Assets                                                 |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Revenue Generating                                              |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Non-revenue Generating                                          |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Investment properties                                           |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Operational Buildings                                           |     | 7 106   | 7 953   | 15 310  | 22 927               | 23 297   | 23 297    | 23 336                                              | 23 598         | 24 336         |
| Housing                                                         |     | 123     | 170     | 297     | 5 843                | 2 343    | 2 343     | 7 350                                               | 7 357          | 368            |
| Other Assets                                                    |     | 7 229   | 8 123   | 15 607  | 28 770               | 25 640   | 25 640    | 30 686                                              | 30 955         | 24 704         |
| Biological or Cultivated Assets                                 |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Servitudes                                                      |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Licences and Rights                                             |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Intangible Assets                                               |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Computer Equipment                                              |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Furniture and Office Equipment                                  |     | 2 806   | 2 041   | 1 721   | 2 796                | 2 478    | 2 478     | 2 967                                               | 3 090          | 3 186          |
| Machinery and Equipment                                         |     | 743     | 716     | 772     | 851                  | 851      | 851       | 868                                                 | 886            | 917            |
| Transport Assets                                                |     | 8 468   | 10 399  | 14 523  | 14 625               | 15 961   | 15 961    | 14 907                                              | 15 139         | 15 472         |
| Libraries                                                       |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Zoo's, Marine and Non-biological Animals                        |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Mature                                                          |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Immature                                                        |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Living Resources                                                |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
|                                                                 |     |         |         |         |                      |          |           |                                                     |                |                |
| TOTAL EXPENDITURE OTHER ITEMS                                   |     | 318 242 | 332 631 | 313 976 | 376 812              | 371 025  | 371 025   | 393 593                                             | 407 083        | 419 856        |
| Renewal and upgrading of Existing Assets as % of total capex    |     | 33.4%   | 29.5%   | 49.2%   | 63.6%                | 62.7%    | 62.7%     | 55.9%                                               | 41.4%          | 40.2%          |
| Renewal and upgrading of Existing Assets as % of deprecn        |     | 45.6%   | 66.6%   | 112.5%  | 180.7%               | 165.0%   | 165.0%    | 139.1%                                              | 106.4%         | 85.6%          |
| R&M as a % of PPE & Investment Property                         |     | 1.5%    | 2.1%    | 1.7%    | 2.1%                 | 2.1%     | 2.1%      | 2.3%                                                | 2.4%           | 2.6%           |
| Renewal and upgrading and R&M as a % of PPE and Investment Prop |     | 3.4%    | 4.5%    | 5.5%    | 8.0%                 | 7.4%     | 7.4%      | 7.0%                                                | 6.1%           | 5.6%           |

#### 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 | 2022/23       | 2023/24       | 2024/25       | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------|-----|---------------|---------------|---------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                  |     | Outcome       | Outcome       | Outcome       | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Household service targets</b>                 | 1   |               |               |               |                      |                 |                    |                                                     |                        |                        |
| <b><u>Water:</u></b>                             |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Piped water inside dwelling                      |     | 39 599        | 40 626        | 40 676        | 40 726               | 40 676          | 40 676             | 40 726                                              | 40 776                 | 40 826                 |
| Piped water inside yard (but not in dwelling)    |     | 4 249         | 4 461         | 4 561         | 4 664                | 4 561           | 4 561              | 4 664                                               | 4 769                  | 4 876                  |
| Using public tap (at least min.service level)    | 2   | 4 528         | 4 778         | 4 878         | 4 980                | 4 878           | 4 878              | 4 980                                               | 5 084                  | 5 191                  |
| Other water supply (at least min.service level)  | 4   | 1 774         | 684           | 834           | 1 017                | 834             | 834                | 1 017                                               | 1 240                  | 1 512                  |
| <i>Minimum Service Level and Above sub-total</i> |     | 50 150        | 50 550        | 50 950        | 51 387               | 50 950          | 50 950             | 51 387                                              | 51 869                 | 52 404                 |
| Using public tap (< min.service level)           | 3   | 1 270         | 1 170         | 1 070         | 979                  | 1 070           | 1 070              | 979                                                 | 896                    | 820                    |
| Other water supply (< min.service level)         | 4   | –             | –             | –             | –                    | –               | –                  | –                                                   | –                      | –                      |
| No water supply                                  |     | 257           | 207           | 157           | 119                  | 157             | 157                | 119                                                 | 90                     | 68                     |
| <i>Below Minimum Service Level sub-total</i>     |     | 1 527         | 1 377         | 1 227         | 1 098                | 1 227           | 1 227              | 1 098                                               | 986                    | 888                    |
| <b>Total number of households</b>                | 5   | <b>51 677</b> | <b>51 927</b> | <b>52 177</b> | <b>52 485</b>        | <b>52 177</b>   | <b>52 177</b>      | <b>52 485</b>                                       | <b>52 855</b>          | <b>53 292</b>          |
| <b><u>Sanitation/sewerage:</u></b>               |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Flush toilet (connected to sewerage)             |     | 46 206        | 46 256        | 46 306        | 46 356               | 46 306          | 46 306             | 46 356                                              | 46 406                 | 46 456                 |
| Flush toilet (with septic tank)                  |     | 2 065         | 2 165         | 2 265         | 2 370                | 2 265           | 2 265              | 2 370                                               | 2 480                  | 2 595                  |
| Chemical toilet                                  |     | 388           | 407           | 420           | 433                  | 420             | 420                | 433                                                 | 446                    | 460                    |
| Pit toilet (ventilated)                          |     | 150           | 50            | –             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other toilet provisions (> min.service level)    |     | 1 468         | 1 898         | 2 236         | 2 633                | 2 236           | 2 236              | 2 633                                               | 3 101                  | 3 652                  |
| <i>Minimum Service Level and Above sub-total</i> |     | 50 277        | 50 777        | 51 227        | 51 792               | 51 227          | 51 227             | 51 792                                              | 52 433                 | 53 163                 |
| Bucket toilet                                    |     | 900           | 800           | 700           | 613                  | 700             | 700                | 613                                                 | 537                    | 470                    |
| Other toilet provisions (< min.service level)    |     | 150           | 50            | –             | –                    | –               | –                  | –                                                   | –                      | –                      |
| No toilet provisions                             |     | 350           | 300           | 250           | 208                  | 250             | 250                | 208                                                 | 173                    | 144                    |
| <i>Below Minimum Service Level sub-total</i>     |     | 1 400         | 1 150         | 950           | 821                  | 950             | 950                | 821                                                 | 710                    | 614                    |
| <b>Total number of households</b>                | 5   | <b>51 677</b> | <b>51 927</b> | <b>52 177</b> | <b>52 613</b>        | <b>52 177</b>   | <b>52 177</b>      | <b>52 613</b>                                       | <b>53 143</b>          | <b>53 777</b>          |
| <b><u>Energy:</u></b>                            |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Electricity (at least min.service level)         |     | 14 571        | 14 821        | 15 071        | 15 325               | 15 071          | 15 071             | 15 325                                              | 15 583                 | 15 846                 |
| Electricity - prepaid (min.service level)        |     | 34 753        | 35 003        | 35 253        | 35 505               | 35 253          | 35 253             | 35 505                                              | 35 759                 | 36 014                 |
| <i>Minimum Service Level and Above sub-total</i> |     | 49 324        | 49 824        | 50 324        | 50 830               | 50 324          | 50 324             | 50 830                                              | 51 342                 | 51 860                 |
| Electricity (< min.service level)                |     | 150           | 150           | 150           | 150                  | 150             | 150                | 150                                                 | 150                    | 150                    |
| Electricity - prepaid (< min. service level)     |     | –             | –             | –             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other energy sources                             |     | 2 203         | 1 953         | 1 703         | 1 485                | 1 703           | 1 703              | 1 485                                               | 1 295                  | 1 129                  |
| <i>Below Minimum Service Level sub-total</i>     |     | 2 353         | 2 103         | 1 853         | 1 635                | 1 853           | 1 853              | 1 635                                               | 1 445                  | 1 279                  |
| <b>Total number of households</b>                | 5   | <b>51 677</b> | <b>51 927</b> | <b>52 177</b> | <b>52 465</b>        | <b>52 177</b>   | <b>52 177</b>      | <b>52 465</b>                                       | <b>52 787</b>          | <b>53 140</b>          |
| <b><u>Refuse:</u></b>                            |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Removed at least once a week                     |     | 47 149        | 47 649        | 48 149        | 48 654               | 48 149          | 48 149             | 48 654                                              | 49 164                 | 49 680                 |
| <i>Minimum Service Level and Above sub-total</i> |     | 47 149        | 47 649        | 48 149        | 48 654               | 48 149          | 48 149             | 48 654                                              | 49 164                 | 49 680                 |
| Removed less frequently than once a week         |     | –             | –             | –             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Using communal refuse dump                       |     | 1 078         | 1 028         | 978           | 930                  | 978             | 978                | 930                                                 | 885                    | 841                    |
| Using own refuse dump                            |     | 2 200         | 2 100         | 2 000         | 1 905                | 2 000           | 2 000              | 1 905                                               | 1 815                  | 1 728                  |
| Other rubbish disposal                           |     | 800           | 750           | 700           | 653                  | 700             | 700                | 653                                                 | 609                    | 568                    |
| No rubbish disposal                              |     | 450           | 400           | 350           | 306                  | 350             | 350                | 306                                                 | 268                    | 234                    |

| Description                                                                                    | Ref | 2022/23         | 2023/24         | 2024/25       | Current Year 2025/26 |                  |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|---------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                |     | Outcome         | Outcome         | Outcome       | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <i>Below Minimum Service Level sub-total</i>                                                   |     | 4 528           | 4 278           | 4 028         | 3 794                | 4 028            | 4 028              | 3 794                                               | 3 576                  | 3 372                  |
| <b>Total number of households</b>                                                              | 5   | <b>51 677</b>   | <b>51 927</b>   | <b>52 177</b> | <b>52 448</b>        | <b>52 177</b>    | <b>52 177</b>      | <b>52 448</b>                                       | <b>52 740</b>          | <b>53 052</b>          |
| <b>Households receiving Free Basic Service</b>                                                 | 7   |                 |                 |               |                      |                  |                    |                                                     |                        |                        |
| Water (6 kilolitres per household per month)                                                   |     | –               | –               | 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)                                                        |     | –               | –               | 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)                                       |     | –               | –               | 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                                                                           |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| <b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>                       | 8   |                 |                 |               |                      |                  |                    |                                                     |                        |                        |
| Water (6 kilolitres per <b>indigent</b> household per month)                                   |     | (6 944)         | 1 442           | 10 102        | (10 006)             | (10 006)         | (10 006)           | 19 912                                              | (10 506)               | (11 031)               |
| Sanitation (free sanitation service to <b>indigent households</b> )                            |     | (7 815)         | 1 595           | 12 675        | (11 502)             | (11 502)         | (11 502)           | 25 372                                              | (12 192)               | (12 924)               |
| Electricity/other energy (50kwh per <b>indigent</b> household per month)                       |     | (20 303)        | (25 142)        | (30 764)      | (90 985)             | (90 985)         | (90 985)           | (25 557)                                            | (100 729)              | (111 518)              |
| Refuse (removed once a week <b>for indigent households</b> )                                   |     | (11 514)        | 1 553           | 21 219        | (24 570)             | (24 570)         | (24 570)           | 43 530                                              | (26 044)               | (27 607)               |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>              |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| <b>Total cost of FBS provided</b>                                                              |     | <b>(46 575)</b> | <b>(20 552)</b> | <b>13 233</b> | <b>(137 063)</b>     | <b>(137 063)</b> | <b>(137 063)</b>   | <b>63 258</b>                                       | <b>(149 472)</b>       | <b>(163 080)</b>       |
| <b>Highest level of free service provided per household</b>                                    |     |                 |                 |               |                      |                  |                    |                                                     |                        |                        |
| Property rates (R value threshold)                                                             |     | 250 000         | 250 000         | 250 000       | 250 000              | 250 000          | 200 000            | 250 000                                             | 250 000                | 250 000                |
| Water (kilolitres per household per month)                                                     |     | 6               | 6               | 6             | 6                    | 6                | 6                  | 6                                                   | 6                      | 6                      |
| Sanitation (kilolitres per household per month)                                                |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Sanitation (Rand per household per month)                                                      |     | 143             | 152             | 165           | 175                  | 175              | 175                | 185                                                 | 197                    | 208                    |
| Electricity (kwh per household per month)                                                      |     | 100             | 100             | 100           | 100                  | 100              | 100                | 100                                                 | 100                    | 100                    |
| Refuse (average litres per week)                                                               |     | 240             | 240             | 240           | 257                  | 257              | 257                | 272                                                 | 288                    | 306                    |
| <b>Revenue cost of subsidised services provided (R'000)</b>                                    | 9   |                 |                 |               |                      |                  |                    |                                                     |                        |                        |
| Property rates (tariff adjustment) ( <b>impermissible values per section 17 of MPRA</b> )      |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Property rates exemptions, reductions and rebates <b>and impermissible values in excess of</b> |     | (35 175)        | 6 418           | 50 832        | (50 465)             | (50 465)         | (50 465)           | 99 347                                              | (55 289)               | (58 606)               |
| Water ( <b>in excess of 6 kilolitres per indigent household per month</b> )                    |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Sanitation ( <b>in excess of free sanitation service to indigent households</b> )              |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Electricity/other energy ( <b>in excess of 50 kwh per indigent household per month</b> )       |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Refuse ( <b>in excess of one removal a week for indigent households</b> )                      |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Municipal Housing - rental rebates                                                             |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Housing - top structure subsidies                                                              |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Other                                                                                          |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| <b>Total revenue cost of subsidised services provided</b>                                      |     | <b>(35 175)</b> | <b>6 418</b>    | <b>50 832</b> | <b>(50 465)</b>      | <b>(50 465)</b>  | <b>(50 465)</b>    | <b>99 347</b>                                       | <b>(55 289)</b>        | <b>(58 606)</b>        |



## 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 km<sup>2</sup>.





## **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 km<sup>2</sup>. 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 Vloottenburg (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 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), and 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, Johannesburg, 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 Erasmussmith 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   | Tenantville, 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 (Mgabadel Street), Monde Crescent                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 15   | Kayamandi: Zone M, N, O, 4 <sup>th</sup> and 5 <sup>th</sup> Avenue, 10 <sup>th</sup> , 12 <sup>th</sup> and 14 <sup>th</sup> 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, 2 <sup>nd</sup> 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 Cloeteville (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 Crescent, 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, Poultery / 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 / Stellingzicht 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:

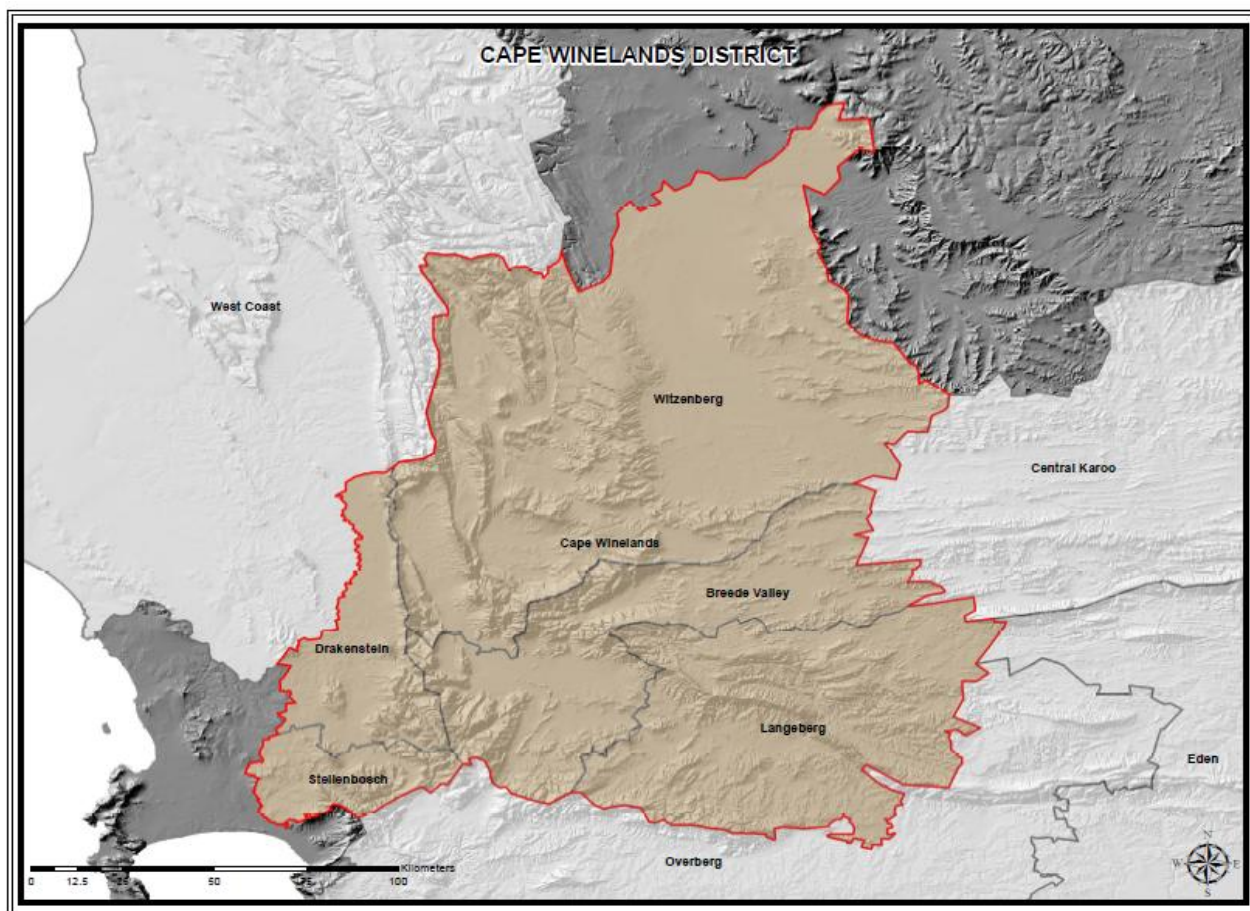
**Map 1: Locality of Cape Winelands concerning Provincial Boundaries**



The Western Cape Province makes up 10.6% of the country's land surface and encompasses an area of 129 462 km<sup>2</sup>. 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**

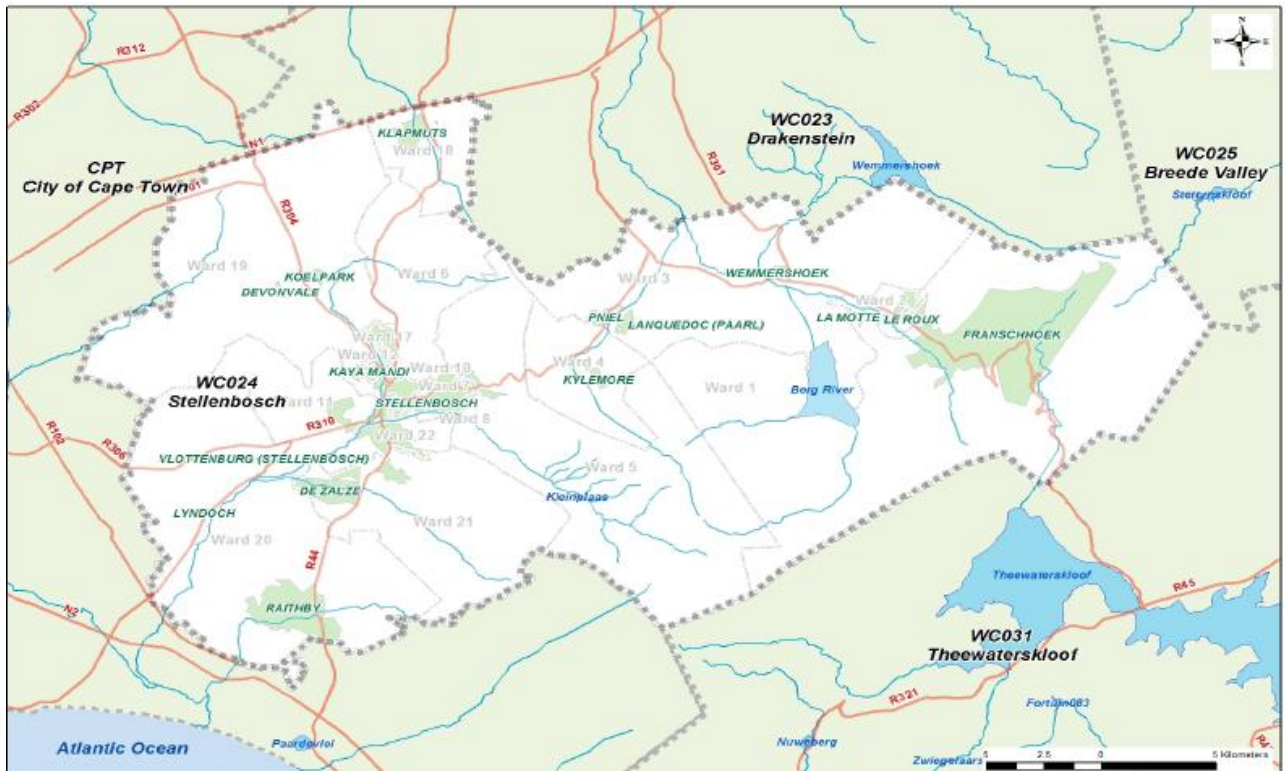


The Cape Winelands District Municipality is located within proximity of the City of Cape Town, which offers excellent access to trade opportunities, routes, and infrastructure such as expanding broadband networks, an international airport (with direct flights to international cities), the second-largest 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 Vlootenburg, 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 Vlootenburg. 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 14: Stellenbosch Municipality - Summarised Statistics**

| Population Estimates, 2025                                                          |                                                                                     |                                                        |                                                                                     | Actual households, 2025                                                               |                                                                                       |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
|    | Population<br>210 962                                                               |                                                        |   | Households<br>58 912                                                                  |                                                                                       |
| (Source: MYPE)                                                                      |                                                                                     |                                                        |                                                                                     |                                                                                       |                                                                                       |
| Education, 2025                                                                     |                                                                                     |                                                        | Poverty, 2025                                                                       |                                                                                       |                                                                                       |
|    | Learner Retention Rate                                                              | 7.6%                                                   |    | Gini-Coefficient                                                                      | 0.59                                                                                  |
|                                                                                     | Learner-Teacher Ratio                                                               | 26.7                                                   |                                                                                     | Poverty Head Count Ratio (UBPL)                                                       | 71.4%                                                                                 |
| Health, 2025                                                                        |                                                                                     |                                                        |                                                                                     |                                                                                       |                                                                                       |
|    | Primary Health Care Facilities                                                      | Immunisation Rate                                      | Maternal Mortality Ratio (per 100 000 live births)                                  | Teenage Pregnancies – Delivery rate to women U/19                                     |                                                                                       |
|                                                                                     | 8<br>(excl. mobile / satellite)                                                     | 58.4%                                                  | 58.0%                                                                               | 12.7%                                                                                 |                                                                                       |
| Safety and Security                                                                 |                                                                                     |                                                        | The annual number of reported cases in 2024/25                                      |                                                                                       |                                                                                       |
|   | Residential Burglaries                                                              | DUI                                                    | Drug-related Crimes                                                                 | Murder                                                                                | Sexual Offences                                                                       |
|                                                                                     | 996                                                                                 | 251                                                    | 1464                                                                                | 79                                                                                    | 254                                                                                   |
| Access to Basic Service Delivery                                                    |                                                                                     |                                                        | Percentage of households with access to basic services, 2024/25                     |                                                                                       |                                                                                       |
| Water<br>98.5%                                                                      |                                                                                     | Refuse removal<br>87.4%                                | Electricity<br>97.1%                                                                | Sanitation<br>96.7%                                                                   | Formal Housing<br>72.4%                                                               |
|  |  |                                                        |  |  |  |
| Labour, 2024                                                                        |                                                                                     |                                                        | Socio-economic Risks                                                                |                                                                                       |                                                                                       |
| Unemployment Rate<br>(narrow definition)<br>13.8%                                   |                                                                                     |                                                        | Risk 1                                                                              | Job Losses                                                                            |                                                                                       |
|                                                                                     |                                                                                     |                                                        | 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                                                                         |                                                                                       |
| 29.2%                                                                               |  | 15.8%                                                  |  | 15.7%                                                                                 |  |

Source: Western Cape Government, MERO 2025

## **Socio – Economic Context**

All socio-economic information is sourced from the Local Government 2025 – 2026 Municipal Economic Review and Outlook (MERO). The report provides a snapshot of the safety and wellbeing of our communities, and economic growth. 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 population growth and socioeconomic data are essential for effective municipal planning and the equitable distribution of public services. Population size, household growth, age structure and migration patterns all have a direct impact on the demand for infrastructure, housing, education, healthcare and social services. In rapidly expanding economic hubs such as the Stellenbosch municipal area, monitoring these trends enables policymakers to better anticipate future service demands, allocate resources efficiently, and design targeted interventions that enhance social wellbeing while also strengthening economic resilience.

The GDPR performance, risk, and vulnerability factors can be read in detail within the Local Government MERO 2025 for the Stellenbosch municipal area.

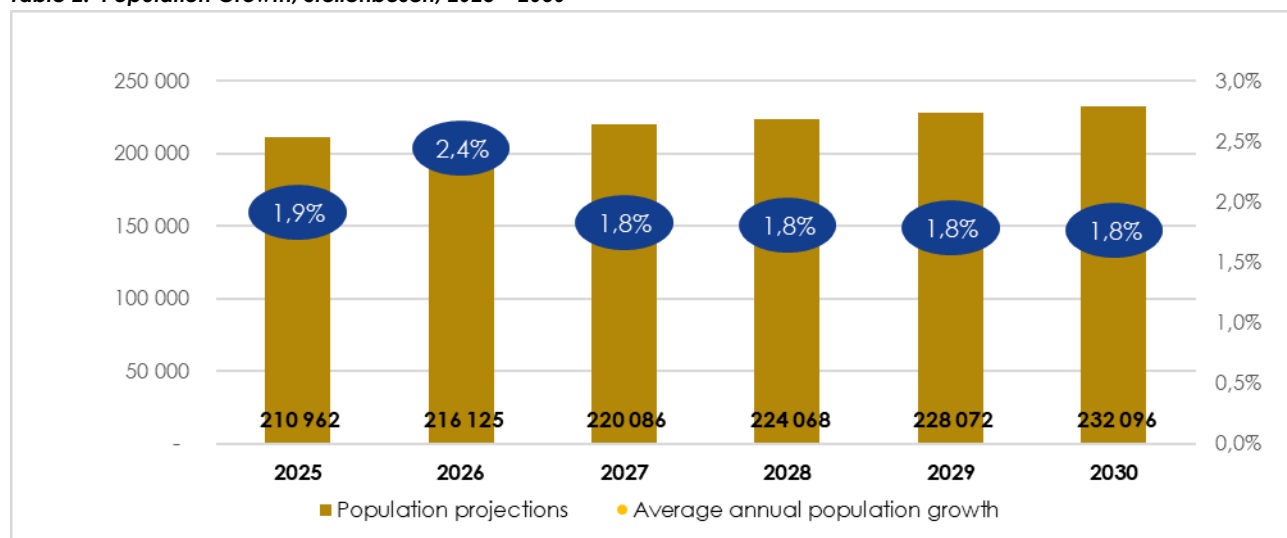
## **Population Growth**

In 2025, the Stellenbosch municipal area was home to **210 962** individuals, reflecting an annual growth rate of **1.9** per cent during 2025. This significant increase illustrates Stellenbosch's appeal, particularly due to migration with the educational institutions and vibrant community atmosphere. This growth necessitates strategic planning for infrastructure and local services to support the needs of a larger population.

The household growth reflects the demographic expansion within Stellenbosch. In terms of households, Stellenbosch exhibits an annual growth from 57 520 in 2024 to **58 912 in 2025**, with an annual growth rate of approximately **3.6** persons. This increase highlights a growing demand for municipal services and housing that aligns with the growing population. Addressing this growth in households will require proactive planning and resource allocation for maintaining service quality and community engagement.

The figure below depicts the estimated population growth from 2025 - 2030:

**Table 2: Population Growth, Stellenbosch, 2025 – 2030**



Source: Western Cape Government, MERO 2025 and Department of Social Development, Western Cape Provincial Population Unit (PPU), 2025

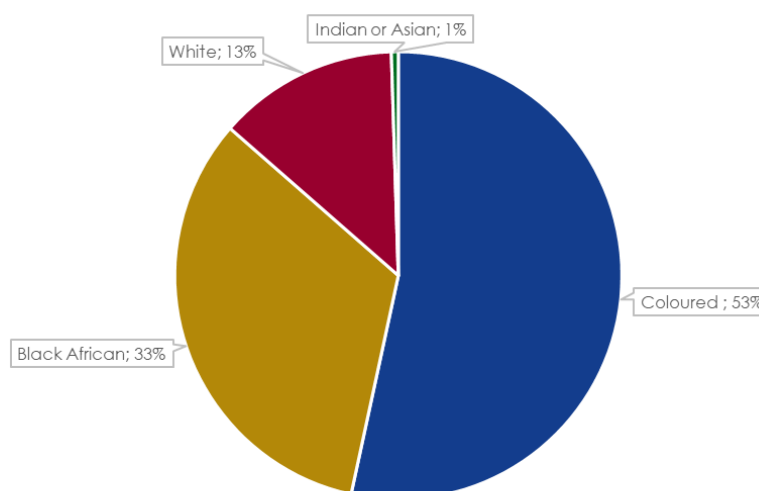
## Racial Split

The race dynamics in the Stellenbosch municipal area present a diverse demographic landscape. Much of the population comprises Black African individuals, accounting for 33.1 per cent of the total, followed closely by the Coloured community, constituting 53.5 per cent. White residents make up 13.1 per cent of the population, while individuals categorised as Indian / Asian represent a smaller proportion at 0.5 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 Government, MERO 2025 (Quantec, 2025)

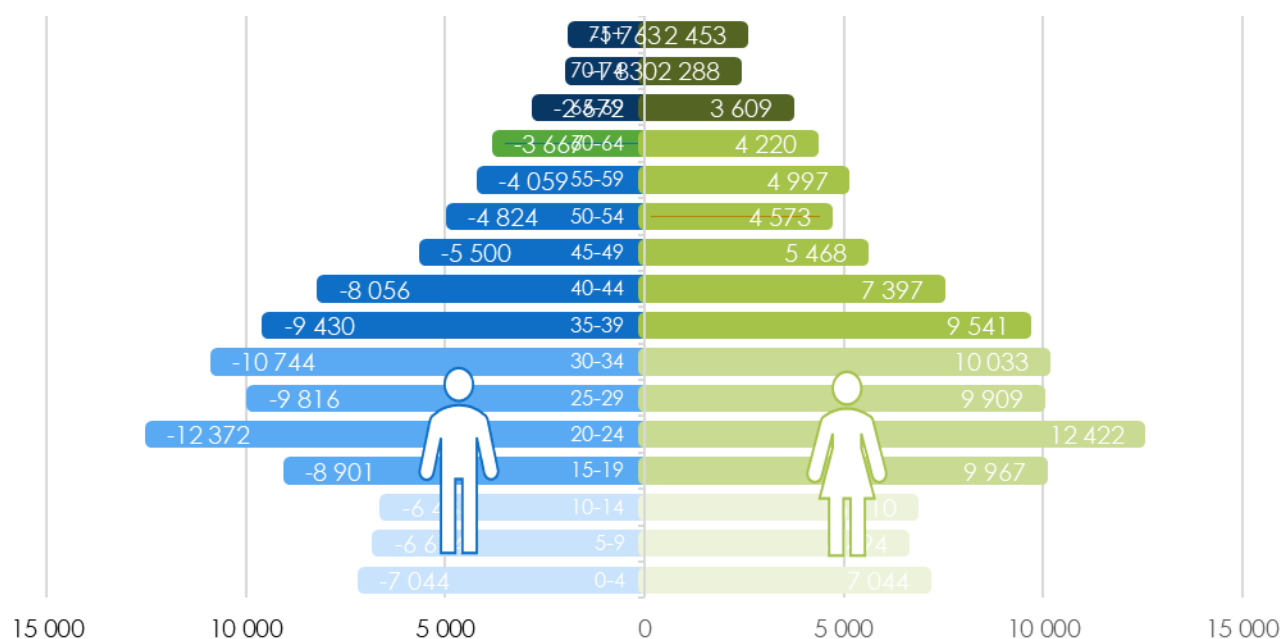
### Gender Ratio

The 2025 population pyramid of the Stellenbosch municipal area indicates a noticeable gender imbalance within the 202-24 and 25- 29 age cohorts, with 12 372 males compared to 12 422 females in the 20-24 age group. This pattern reflects underlying demographic and socio – economic dynamics of the area. The gender imbalances could be a nexus of labour migration patterns, the substantial student population (which often influences age–specific demographic distribution) and potential out–migration of males seeking employment opportunities elsewhere. These factors contribute toward shaping the structure of the local labour force and demographic profile of the Stellenbosch municipal area.

This demographic imbalance may contribute to a growing dependency burden. The relatively large base of children (0 to 14 years) and the rapidly expanding elderly population (especially females aged 60 and above) will place increasing pressure on a potentially constrained work – age population to sustain public expenditure on social services, healthcare and pensions. In addition, it will in the future strain public resources and shift housing demands and settlement patterns. To sustain economic growth and social stability, policy responses will need to focus on strategies that retain young male professionals or facilitate adaptation to a workforce with a higher female participation rate.

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

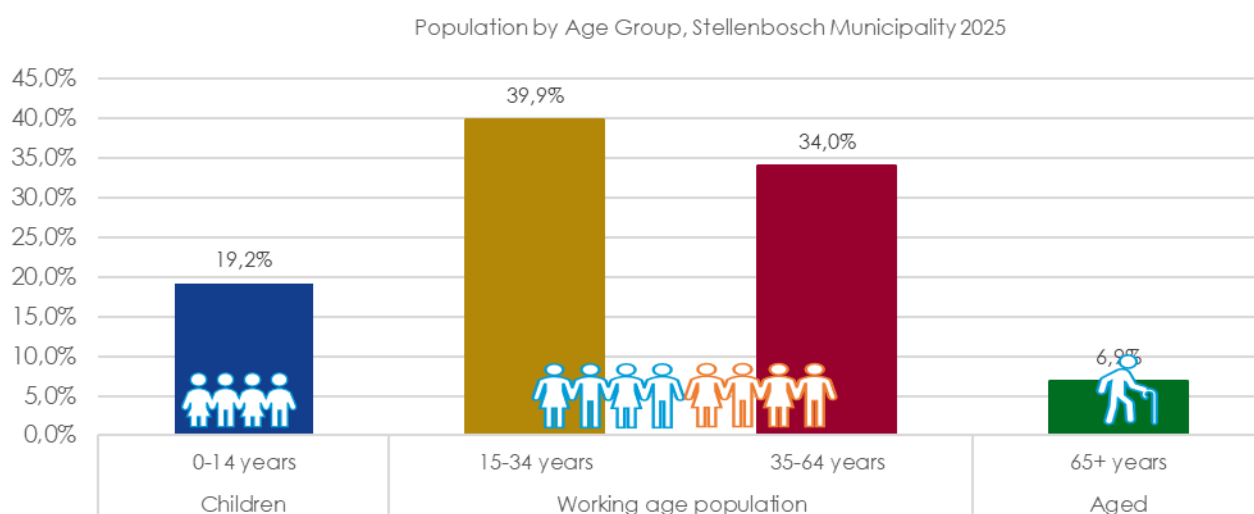
**Figure 8: Ratio of % females and males**



Source: Western Cape Government, MERO 2025 and Department of Social Development, Western Cape Provincial Population Unit (PPU), 2025

## Age Cohorts

The age distribution of the Stellenbosch population has significant socioeconomic implications, particularly for future housing and service delivery. With a substantial **39.9 per cent** of the population **aged 15 to 34**, the Municipality is under pressure to facilitate job creation and supply affordable housing for young working-age persons. This demographic projection, combined with a sizeable child population (19.2 per cent), indicates continued high demand for basic services and infrastructure, placing a strain on municipal resources. The relatively small population of elderly residents (6.9 per cent) suggests a lower immediate burden on care systems for the aged. In addition, the overall youth-heavy structure points to sustained, long-term demand for indigent support as these young adults form households in a challenging economic environment.



Source: Western Cape Government, MERO 2025 and Department of Social Development, Western Cape Provincial Population Unit (PPU), 2025

## Education

The socio-economic impact of education within municipalities is profound and complex, touching on various aspects of community development and individual well-being. Empowering the population will have a significant impact on the local economy's development and human resource capacity. 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. Learners in the Stellenbosch municipal area have access to education through the availability of 50 schools. Three-quarters of these education facilities (**74.0 per cent**) operate as no – fee schools.

The growing demand for schooling in the Stellenbosch municipal area has been met with a concerning stagnation in education capacity, as reflected in the learner – teacher ratio below. The ratio of the Stellenbosch municipal area has remained unchanged, rising marginally from 26.2 in 2024 to a projected **26.7 in 2025**.

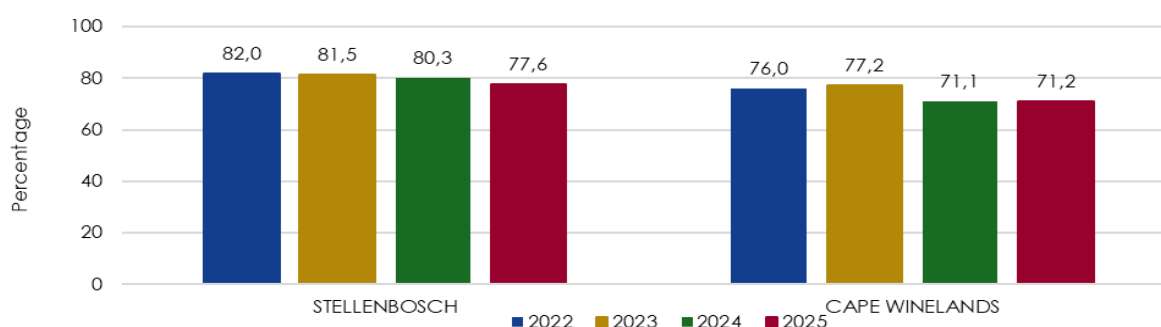
The combination of increasing learner enrolment and relatively unchanged learner–teacher ratio in Stellenbosch implies that the education system is struggling to keep pace with the population growth. Consequently, expanding larger class sizes and strained public resources, and educational quality is threatened. These risks exacerbating long-term inequality, undermining the very human capital development needed for sustainable economic inclusion.

### Learner enrolment, the learner – teacher ration

Learner retention in Stellenbosch experienced a notable decline from **82.0 per cent in 2022** to a concerning **77.6 per cent in 2025**. It is evident that the educational decline depicts a deteriorating socio-economic challenge 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.

The graphs below depict the learner retention from 2022 – 2025.

**Graph 2: Learner Retention Rate 2022 – 2025**

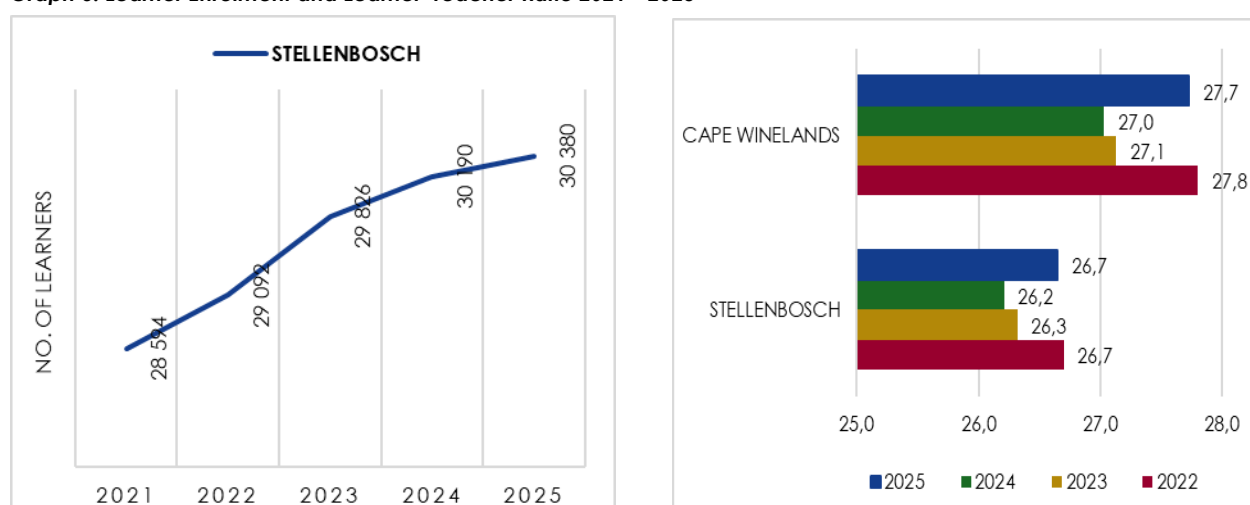


Source: Western Cape Government, MERO 2025

Learner enrolment in the Stellenbosch municipal area has steadily increased, rising from 28 594 in 2021 to a projected 30 380 in 2025. This trend reflects a pronounced in-migration dynamics to Stellenbosch, likely motivated by the area's superior economic opportunities and its reputation for high-quality educational institutions.

The increasing demand for schooling in the Stellenbosch municipal area has been met with a concerning stagnation in educational capacity, as reflected in the learner – teacher ratio. This ratio has remained largely static, increasing slightly from 26.2 in 2024 to a projected 26.7 in 2025. This highlights the persistent challenges in scaling educational resources to match population growth.

**Graph 3: Learner Enrolment and Learner-Teacher Ratio 2021 - 2025**



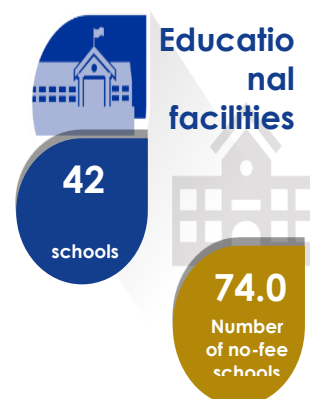
Source: Western Cape Government, MERO 2025

## 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 50 in 2025.

The proportion of no-fee schools in the Stellenbosch municipal area remains at 70 per cent in 2025, whereby 71.4 per cent are equipped with libraries.



Source: Western Cape Government, MERO 2025

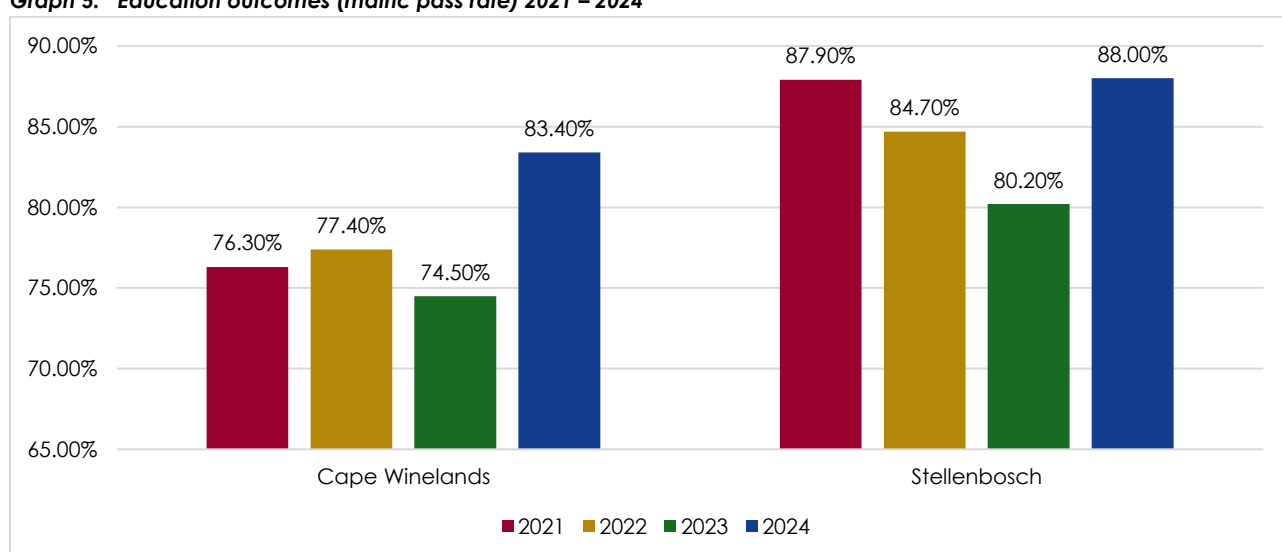


## Education outcomes (matric pass rate)

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. The matric pass rate of the Stellenbosch municipal area has shown a strong recovery, rising to 88.0 per cent in 2024 after a concerning three-year decline to a low of 80.2 per cent. 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 2021 to 2024.

**Graph 5: Education outcomes (matric pass rate) 2021 – 2024**



Source: Western Cape Government, MERO 2025

## Health

### Health Facilities

According to the MERO 2025, 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 14 TB clinics.

The table depicts the total healthcare facilities.

**Table 16: Health facilities**

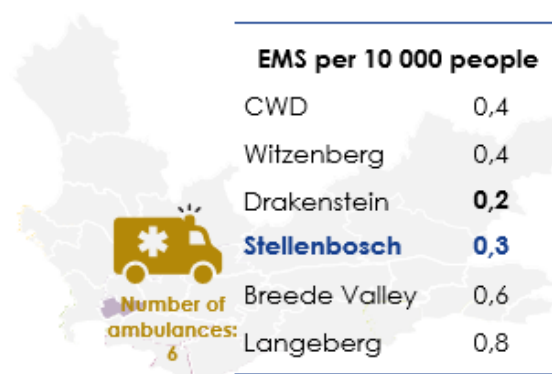


Source: Western Cape Government, MERO 2025

## 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 11: Emergency Medical Services**



## Tuberculosis and HIV/ AIDS

The number of TB patients in the Cape Winelands District (CWD) plateaued at a persistently high rate, increasing from **7 990 in 2022/23** to **8 038 in 2023/24**. The stagnation remains at levels considerably higher than those recorded prior to 2022, suggesting that the population continue to face heightened vulnerability due to overcrowded living conditions, inadequate nutrition, and persistent barriers to accessing healthcare services.

In contrast to the CWD statistics, Stellenbosch has demonstrated a more effective public health response. The TB patient count of the Stellenbosch municipal area remained stable, as indicated in the table below, with a slight improvement compared to the low record statistics in 2021/22. The divergence suggests that targeted localised interventions in Stellenbosch may be exerting a mitigating effect.

**Table 17: Total Registered TB Patients, 2019/20 – 202/25**

| Municipality          | Number of TB patients registered on Treatment |         |         |         |         |
|-----------------------|-----------------------------------------------|---------|---------|---------|---------|
|                       | 2019/20                                       | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| <b>Cape Winelands</b> | 7 000                                         | 7 285   | 7 235   | 7 990   | 8 038   |
| Stellenbosch          | 1 175                                         | 1 176   | 1 062   | 1 230   | 1 229   |

Source: Western Cape Department, of Health and Wellness, 2025

The District – wide number of patients receiving antiretroviral therapy (ART) has shown a trend of stabilization coupled with continued, though gradually slowing, growth, reaching 38 361 in 2024/25. This reflects a sustained and effective public health effort to ensure ongoing access to treatment. However, the Stellenbosch municipal area witnessed a significant and unprecedented 12.4 per cent year on year decline from 2023/24 to 2024/25, with the patient total decreasing sharply from 7 327 to 6 422. This decrease might suggest a potential crisis in healthcare access or retention, potentially driven by socioeconomic pressures such as patient migration due to rising living costs and service delivery disruption.

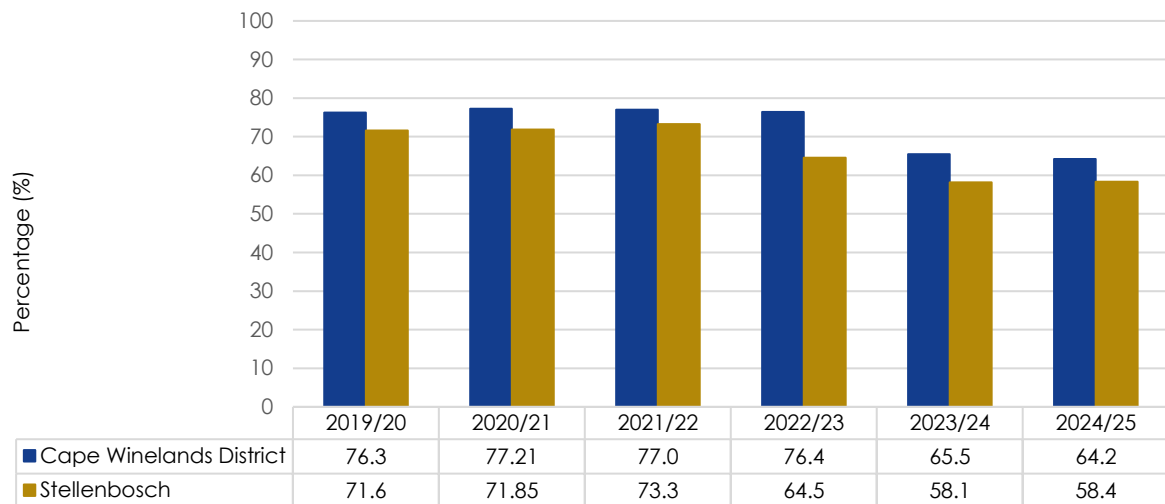
**Table: Number of registered patients on ART, 2019/20 – 2024-25**

| Municipality                   | Total registered patients receiving ART |               |               |               |               |               |
|--------------------------------|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|
|                                | 2019/20                                 | 2020/21       | 2021/22       | 2022/23       | 2023/24       | 2024/25       |
| <b>Cape Winelands District</b> | <b>32 366</b>                           | <b>32 949</b> | <b>32 719</b> | <b>36 681</b> | <b>38 247</b> | <b>38 361</b> |
| Stellenbosch                   | 6 960                                   | 6 914         | 6 915         | 7 066         | 7 327         | 6 422         |

Source: Western Cape Government, MERO 2025

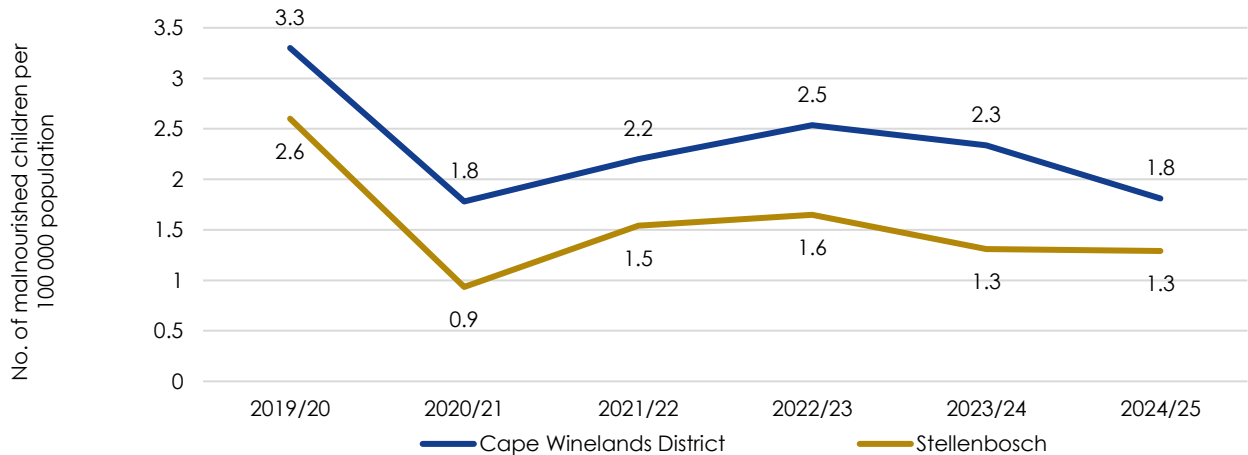
## Child Health

Following relatively stable rates ranging from approximately 71.6 per cent to 77.0 per cent between 2019/20 and 2021/22, both jurisdictions experienced a dramatic and sustained decline at the beginning of 2022/23. The immunisation rate decreased in Stellenbosch to 58.1 per cent in 2023/24, with a slight recovery to 58.4 per cent in 2024/25. This sharp decline signals pressure on the primary healthcare system and is potentially driven by post – pandemic resource limitations, growing vaccine hesitancy or logistical challenges in reaching vulnerable communities.

**Graph 1: Child Health**

Source: Western Cape Government, MERO 2025

Based on the malnutrition data for the CWD and Stellenbosch Municipality from 2019/20 to 2024/25 both CWD and Stellenbosch show a significant overall improvement from their 2019/20 rates. For two consecutive reporting periods, the rate in Stellenbosch has remained constant at 1.3 per cent.

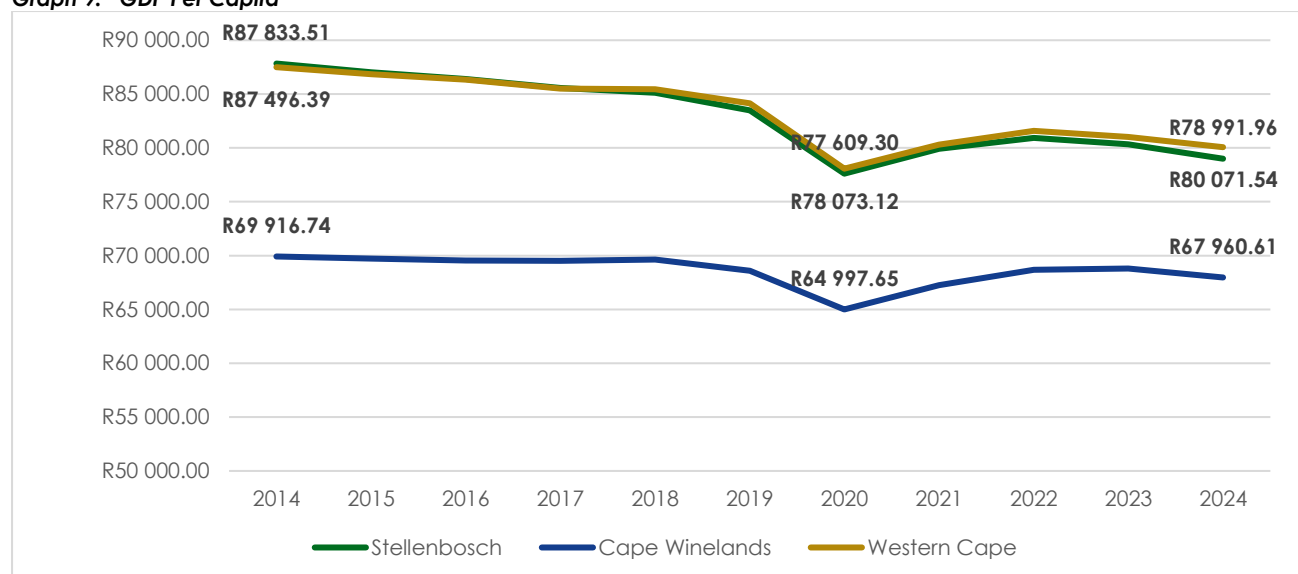
**Malnutrition, 2019/20 – 2024/25**

Source: Western Cape Government, MERO 2025

## 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 MERO 2025, Stellenbosch's GDP per capita consistently exceeds the Cape Winelands region and Provincial averages, indicating its economic growth. In 2020, per capita GDPR in Stellenbosch contracted sharply (declining to R77 609), then peaked in 2022 (R80 943). It has declined for two consecutive years to R78 992 in 2024. This indicates that Stellenbosch's high – value economy, underpinned by viticulture, tourism and academia, is confronting structural headwinds, including inflationary pressures or slower export growth, which are limiting gains in per capita economic wellbeing.

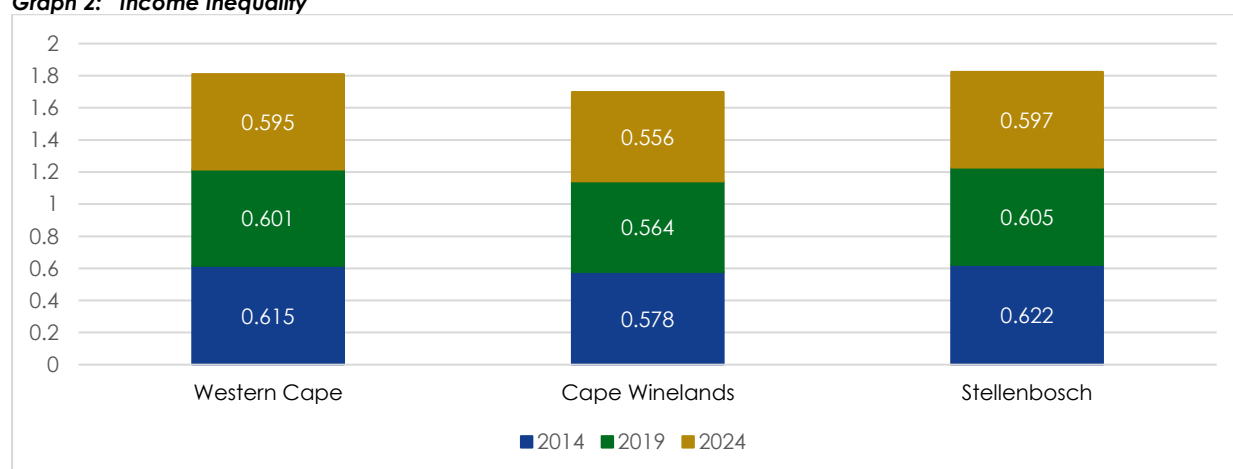
**Graph 9: GDP Per Capita**

Source: Western Cape Government, MERO 2025

## 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 Gini coefficient of the Stellenbosch municipal area decreased from 0.605 in 2019 to 0.597 in 2024. However, the improvement was negligible, and the figure remains close to 0.600 – a ratio indicative of severe social strain. The Stellenbosch coefficient exceeds the average for the Western Cape and far surpasses that of the CWD.

**Graph 2: Income Inequality**

Source: Western Cape Government, MERO 2025 ( Quantec, 2025)

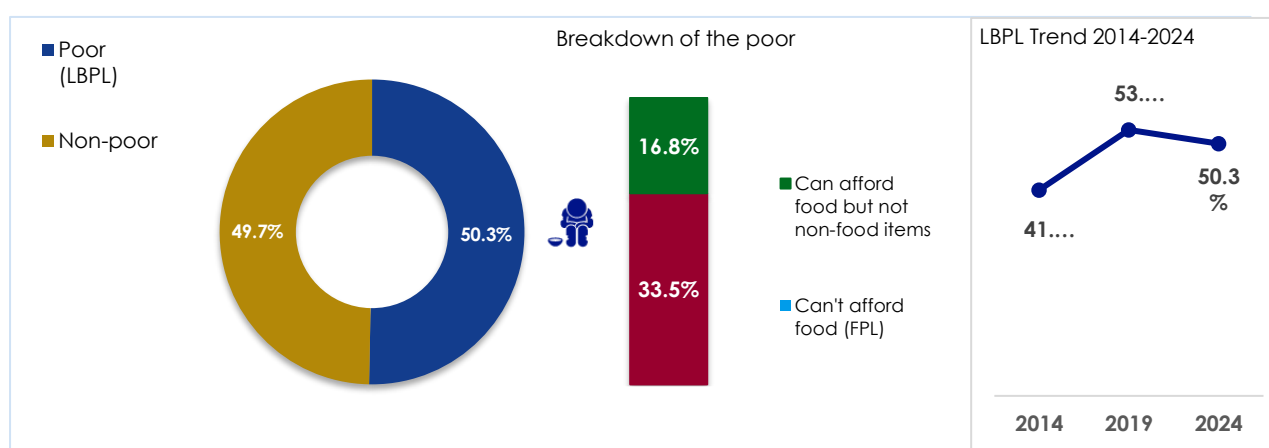
## Poverty Line

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 2024, 50.3 per cent of Stellenbosch's population fell below the lower – bound poverty line (LBPL). Of this population, 33.5 per cent fell below the Food Poverty Line (FPL), indicating an inability to afford basic nutritional requirements, while 16.8 per cent were able to meet food needs but remained unable to cover essential non – food needs. Although an improvement has been shown from 2019 of 53.0 per cent, poverty levels remain substantially higher than those recorded in 2014 (41.0 per cent).

**Graph 3: Poverty Headcount Rate, 2014 – 2024**



Source: Western Cape Government, MERO 2025

## **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.

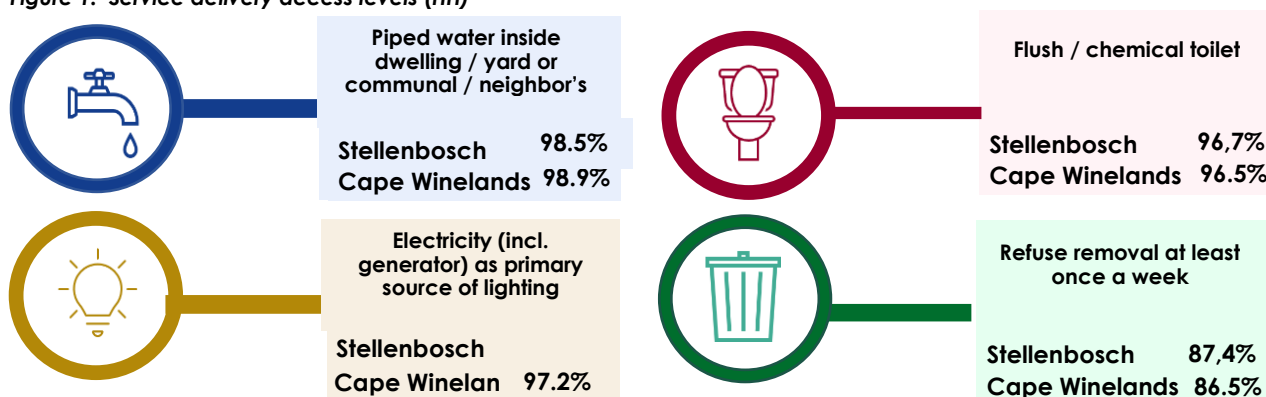
This section reflects on the latest available information from the MERO 2025 and Quantec Research for 2025. The latest official statistics were collected by Statistics South Africa in the 2022 Census, but for the purpose of these statistics, Quantec's modelled estimates were utilised by the Western Cape Provincial Government to compile the MERO 2025, which offers more recent and regularly updated figures. The information on indigent households was obtained from the Western Cape Department of Local Government.

### **Housing and household services**

In 2024, in the Stellenbosch municipal area, which comprises 57 520 households, 72.4 per cent had access to formal housing, lower than the Cape Winelands District average of 73.7 per cent. The remaining households were spread across other housing types: 10.0 per cent lived in informal dwellings (i.e. informal dwellings or shacks not located in a backyard), 0.8 per cent occupied traditional dwellings, and 0.2 per cent resided in other or unspecified housing types.

It should be noted that the proportion of households in Stellenbosch residing in informal dwellings was substantially higher than the district average (6.8 per cent). This category, which includes structures in densely populated informal settlements, reflects persistent housing shortages, ongoing urban in-migration pressure, and income inequality.

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 (96.7 per cent), electricity access (including generators) for lighting (97.1 per cent), and the removal of refuse at least weekly by the local authority at 87.4 per cent of households. These access levels were above the District figures for electricity and refuse removal services.

**Figure 1: Service delivery access levels (HH)**

Source: Western Cape Government, MERO 2025

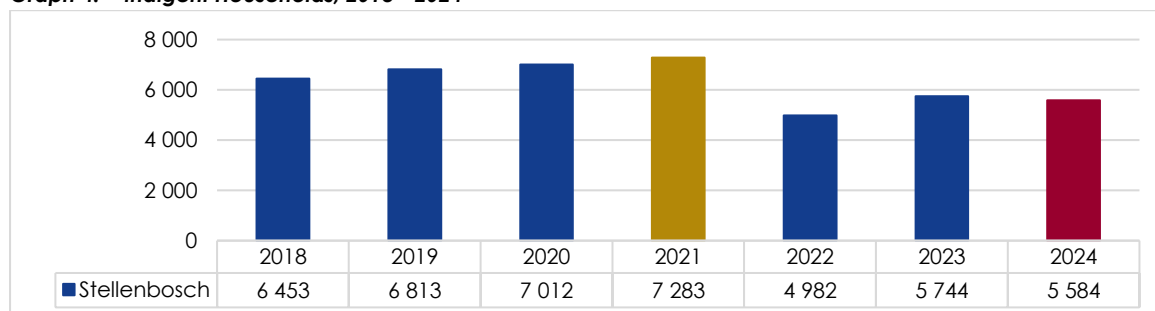
### Free Basic Services

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 R7 500 per month will receive free basic services as prescribed by national policy and in terms of Stellenbosch Municipality's Indigent Policy, 2025.

Stellenbosch had a decline in the number of households that were registered for indigent support from 2021 to 2022. In 2021, 7 283 households were recorded, followed by a 32.0 per cent drop to 4 982 in 2022. The lowest recorded number of indigent households was in 2024/25 at 5 584, which is well below pre – pandemic (COVID -19) counts.

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

**Graph 4: Indigent Households, 2018 - 2024**

Source: Western Cape Government, MERO 2025



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 2024. Target local initiatives have successfully lifted a major portion of households out of poverty, as evidenced by the divergence from 2022 to 2024. Such interventions include municipal indigent support programmes and expanded access to basic services.

### Safety and Security

All the data below are sourced from the Local Government MERO 2025 for the Stellenbosch Municipal area.

The 2024 crime statistics indicate that the Stellenbosch municipal area is facing a deeply dualistic socio-economic crisis, in which the crime profile is both a cause and a consequence of deep – seated structural inequalities.

The statistics in the table below reflect that Stellenbosch's rate of crime per 100 000 population far surpasses CWD averages in almost every category of crime. Significant disparities are seen in the incidence of driving under the influence (DUI) and the prevalence of commercial crime. The 61.0 per cent rate of DUI recorded in Stellenbosch in 2024 signals a public safety risk and deeper substance abuse issues. The persistence of these trends in 2024 indicates that current approaches to curbing DUI are merely containing, not resolving, the underlying matters.

**Table: Number of cases per crime category, crime per 100 000 people, 2022 - 2024**

| Crime Category                                  | Actual Numbers |      |      | Trend | Crime per 100 000 Population |                         |
|-------------------------------------------------|----------------|------|------|-------|------------------------------|-------------------------|
|                                                 | 2022           | 2023 | 2024 |       | Stellenbosch                 | Cape Winelands District |
| Murder                                          | 90             | 80   | 79   | ↔     | 38                           | 43                      |
| Sexual Offences (also see SDS)                  | 248            | 209  | 254  | ↑     | 123                          | 103                     |
| Common assault                                  | 1041           | 1119 | 1116 | ↔     | 539                          | 634                     |
| Malicious damage to property                    | 818            | 839  | 806  | ↓     | 389                          | 416                     |
| Burglary at residential premises                | 941            | 877  | 996  | ↑     | 481                          | 471                     |
| Commercial crime                                | 876            | 1064 | 1229 | ↑     | 594                          | 268                     |
| Drug-related crime                              | 1233           | 1474 | 1464 | ↓     | 707                          | 735                     |
| Driving under the influence of alcohol or drugs | 264            | 254  | 251  | ↔     | 121                          | 75                      |

## **Economy and Labour Market Performance**

### **Sectoral Overview**

In 2024, the economic landscape of the Stellenbosch municipal area boasted a Gross Domestic Product at the regional level (GDPR) of R25.2 billion, equivalent to the 24.0 per cent of the CWDM and 2.7 per cent of the Western Cape economy. Economic activity in 2024 was broadly stagnant, with GDPR growth of only 0.1 per cent and total employment declining by 1.3 per cent to 77 504 jobs. Labour market indicators weakened correspondingly: the unemployment rate rose to 13.8 per cent in 2024, while the labour-force participation rate fell to 66.2 per cent and the labour-absorption rate to 57.0 per cent.

Employment is predominantly focused in Stellenbosch town, which accounts for the majority of formal jobs dominated by higher education, financial and business services, retail activities associated with Stellenbosch University, commercial offices, and tourism. The Franschhoek town is a secondary employment node, with its main sectors in hospitality, accommodation, and restaurants, while Lanquedoc is defined by agri – processing and support activities for crop production. Elsenburg, by contrast, drives public sector and agricultural research employment through Provincial and academic institutions. This geographic distribution shows a dual economy, one being an urban, service-driven core centred in Stellenbosch town, and a productive agricultural periphery extending through the valley settlements and wine estates.

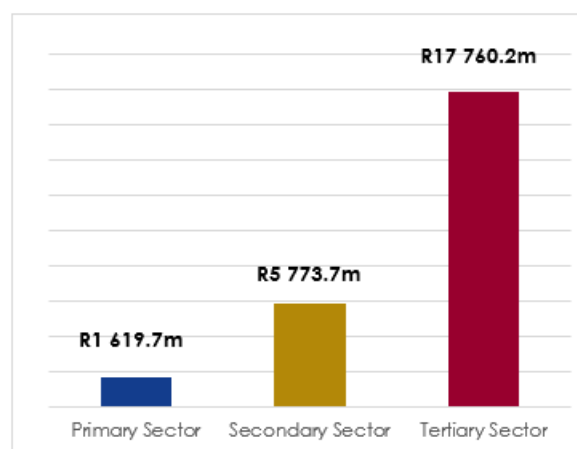
The municipality's economy thrives on a dominant tertiary sector, led by finance, trade and personal services. The finance and business sector provided the only positive growth momentum in 2024, contributing 0.8 per cent points to the overall GDPR.

**Graph 5: Sectoral contribution to GDP 2024**

| Primary Sector |                  |
|----------------|------------------|
| Sector         | 2024             |
| Agriculture    | R1 584.5m        |
| Mining         | R35.2m           |
| <b>Total</b>   | <b>R1 619.7m</b> |

| Secondary Sector |                  |
|------------------|------------------|
| Sector           | 2024             |
| Manufacturing    | R4 496.0m        |
| Electricity      | R407.8m          |
| Construction     | R869.9m          |
| <b>Total</b>     | <b>R5 773.7m</b> |

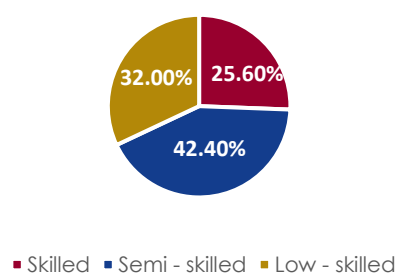
| Tertiary Sector    |                   |
|--------------------|-------------------|
| Sector             | 2024              |
| Trade              | R2 541.3m         |
| Transport          | R4 425.3m         |
| Finance            | R6 541.9m         |
| General Government | R1 385.1m         |
| Personal Services  | R2 866.6m         |
| <b>Total</b>       | <b>R17 760.2m</b> |



Source: Western Cape Government, MERO 2025 (Quantec, 2025)

## Formal and Informal Employment

The presence of Stellenbosch University and the diverse industries in the area have led to a significant workforce composition, with 25.6 per cent classified as skilled workers and 42.4 per cent as semi-skilled workers. Informal sector activities, particularly in trade, agriculture, and personal services, contribute significantly to employment, accounting for 23.1 per cent of the workforce in 2024. However, a notable challenge exists for low-skilled workers, constituting 32.0 per cent of the workforce, as recent job creation trends have favoured semi-skilled and skilled workers, limiting opportunities for this demographic

**Graph 6: Skills Level Contribution, 2024**

|                | 2024   | Change from 2023 |
|----------------|--------|------------------|
| Skilled        | 25,60% | -0,20%           |
| Semi - skilled | 42,40% | -0,60%           |
| Low - skilled  | 32,00% | -0,40%           |

Source: Western Cape Government, MERO 2025

**Job Gains and 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.

An analysis of the formal sector indicates that, although there was a net gain of 3 293 formal jobs, this was overshadowed by losses elsewhere. The most notable increases in informal employment occurred in management consultancy (1 693 jobs) and short-term accommodation (358 jobs). However, these gains were countered by significant job losses in sectors such as other telecommunications activities (617 jobs), private security activities (322 jobs), and notably the manufacture of wines (221 jobs), the latter reflecting the broader downturn experienced in the agriculture sector.

## **B: LEGISLATIVE ENVIRONMENT**

### **Legal Requirements**

The medium term revenue and expenditure framework for 2026/2027, 2027/2028 and 2028/2029 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 2026/2027:

MFMA Circular No. 132 Municipal Budget Circular for the 2026/27 MTREF- 05 December 2025

MFMA Circular No. 134 Municipal Budget Circular for the 2026/2027 MTREF- 20 March 2026

Other budget and mSCOA related circulars were also used during the compilation of the budget for guidance as published by Provincial and National Treasury.

### **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 and Transitional processes post 2026 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 2026/2027 MTREF
- Budget process and submissions for the 2026/27 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 **25 August 2025**. The budget process for the 2026/2027 MTREF period proceeded/will proceed according to the following timeline

| <b>Activity</b>                                           | <b>Time frame</b>             |
|-----------------------------------------------------------|-------------------------------|
| Formulation of budget assumptions                         | September 2025                |
| Detailed programmes and projects to further define budget | November 2025 –<br>March 2026 |
| IDP and Budget considered by Council                      | 31 March 2026                 |
| IDP and Budget - public participation                     | April 2026                    |
| Final approval of IDP and the Budget                      | 27 May 2026                   |

## 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 3: Horizontal Alignment Matrix**

| <b>Strategic Focus Areas</b>        | <b>National Strategic Outcomes</b>                                                                                                   | <b>National Planning Commission</b>                                                  | <b>Western Cape Provincial Government Strategic Plan</b>                    | <b>CWDM Strategic Objectives</b>                                                                                                                                                                                                                                               |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Valley of Possibility</b>        | Ensuring decent employment through inclusive economic growth (4)<br>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.                                                                                                                                                            |
| <b>Green and Sustainable Valley</b> | Ensuring that the environmental assets and natural resources are well protected and continually enhanced (10)                        | Transitioning to a low carbon economy (3)<br>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                                                                                                                                                                                           |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                         | <p>Ensuring vibrant, equitable and sustainable rural communities with food security for all (7)</p> <p>Promoting sustainable human settlements and improved quality of household life (8)</p> | <p>Transitioning to a low carbon economy (3)</p> <p>Transforming urban and rural spaces (4)</p> | <p>Increase wellness, safety and tackle social ills (3)</p> <p>Enable resilient, sustainable, quality and inclusive living environment (4)</p> | <p>Environmental and social infrastructure investment.</p>                                                                                                                                                          |
| <b>Safe Valley</b>      | <p>Ensuring all people in South Africa are and feel safe (3)</p>                                                                                                                              |                                                                                                 | <p>Increase wellness, safety and tackle social ills (3).</p>                                                                                   | <p>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.</p>  |
| <b>Dignified Living</b> | <p>Providing improved quality of basic education (1)</p> <p>Enabling a long, healthy life for all South Africans (2)</p>                                                                      | <p>Providing quality health care (6)</p>                                                        | <p>Improve education outcomes and opportunities for growth and jobs (2)</p> <p>Increase wellness, safety and tackle social ills (3)</p>        | <p>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.</p> |

| <b>Strategic Focus Areas</b>          | <b>National Strategic Outcomes</b>                                                                                                                                                                                                                                                                    | <b>National Planning Commission</b>                                                                     | <b>Western Cape Provincial Government Strategic Plan</b>                                                                                                 | <b>CWDM Strategic Objectives</b>                                                                                           |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
|                                       | Setting up an efficient, competitive and responsive economic infrastructure network (6)                                                                                                                                                                                                               | Expanding infrastructure (2)                                                                            | Create opportunities for growth and jobs (1)<br><br>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.        |
| <b>Good Governance and Compliance</b> | Achieving an accountable, effective and efficient local government system (9)<br><br>Creating a better South Africa and a better and safer Africa and world (11)<br><br>Building an efficient, effective and development oriented public service and an empowered fair and inclusive citizenship (12) | Improving education and training (5)<br><br>Building a capable state (7)<br><br>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.

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**E: OVERVIEW OF MUNICIPAL BY-LAWS BUDGET RELATED POLICIES****The following policies is new**

No new policies

**The following existing policies were reviewed and amended****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 5.

**Rates Policy**

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

**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 7.

**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 8.

**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 9.

**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 11.

**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 12.

**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 13.

**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 14.

**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 15.

**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 20<sup>th</sup> 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 16.

**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 17.

**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 18.

### **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 19.

### **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. Refer to Appendix 20.

### **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 21.

### **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 22.

### **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 23.

### **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 24.

### **The following existing budget-related policies and by-laws were amended based on comments and inputs after the IDP and Budget public participation process:**

#### **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. Refer to Appendix 10.

#### **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 25.



**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 26.

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

**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 27.

**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 28.

**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 29.

**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 30.

**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 31.

**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 32.

**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 33.

**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 34.

### **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 35.

### **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 36.

**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

|                                      | <b>2026/2027</b> | <b>2027/2028</b> | <b>2028/2029</b> |
|--------------------------------------|------------------|------------------|------------------|
| <b>Percentage Increase:</b>          |                  |                  |                  |
| Water                                | 5.00%            | 5.00%            | 5.00%            |
| Electricity                          | 10.71%           | 10.71%           | 10.71%           |
| Sanitation                           | 6.00%            | 6.00%            | 6.00%            |
| Refuse                               | 6.00%            | 6.00%            | 6.00%            |
| Property Rates                       | 6.00%            | 6.00%            | 6.00%            |
| <b>Collection Rates</b>              |                  |                  |                  |
| Water                                | 95%              | 95%              | 95%              |
| Electricity (Post Paid Meters)       | 97%              | 97%              | 97%              |
| Sanitation                           | 96%              | 96%              | 96%              |
| Refuse                               | 96%              | 96%              | 96%              |
| Rates                                | 96%              | 96%              | 96%              |
| <b>Employee Related Costs</b>        |                  |                  |                  |
| Salaries and Wages and related costs | 4.75%            | 4.75%            | 4.75%            |
| Notch Increment                      | 2.40%            | 2.40%            | 2.40%            |
| <b>Other Assumptions</b>             |                  |                  |                  |
| Bulk Purchases - Electricity         | 10.00%           | 10.00%           | 10.00%           |

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 2026/2027, 2027/2028 and 2028/2029**

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.

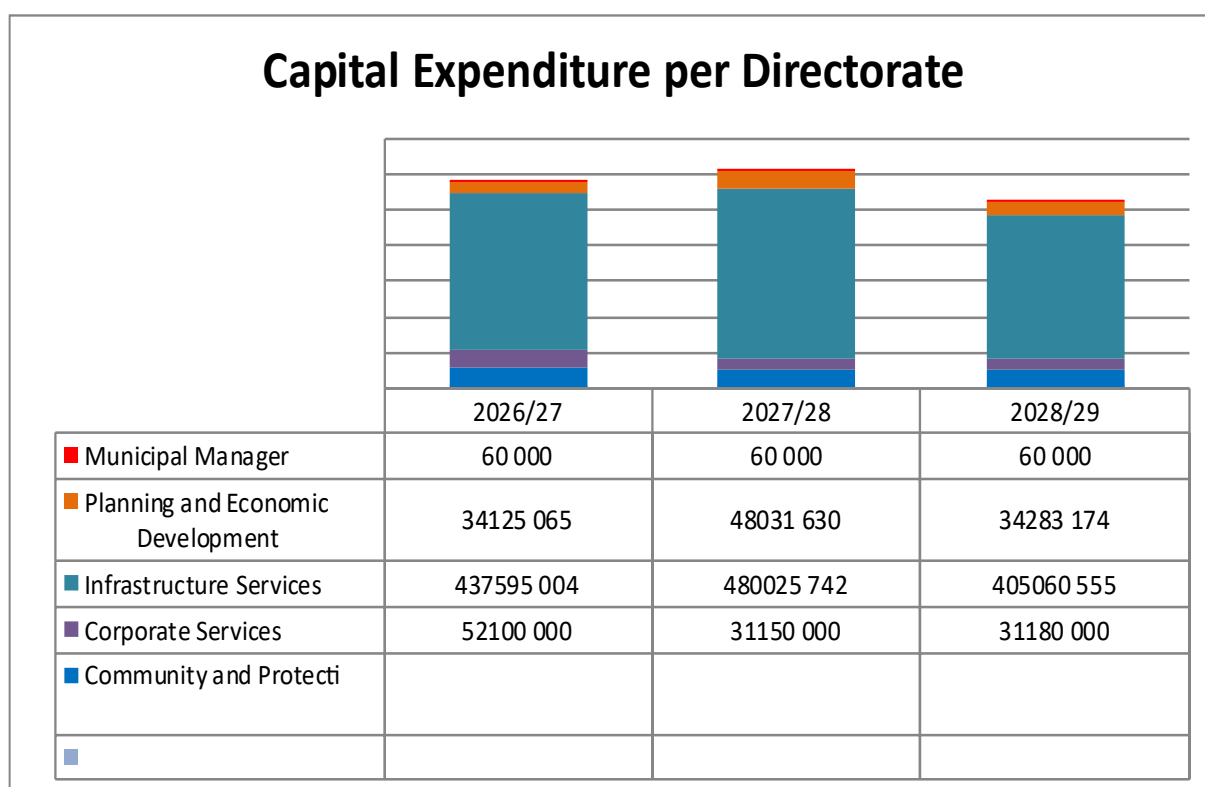
The capital budgets as proposed, amounts to:

| <u>2026/2027</u> | <u>2027/2028</u> | <u>2028/2029</u> |
|------------------|------------------|------------------|
| R                | R                | R                |
| 579 301 851      | 610 030 198      | 520 771 404      |

**Compilation of the Capital Budget**

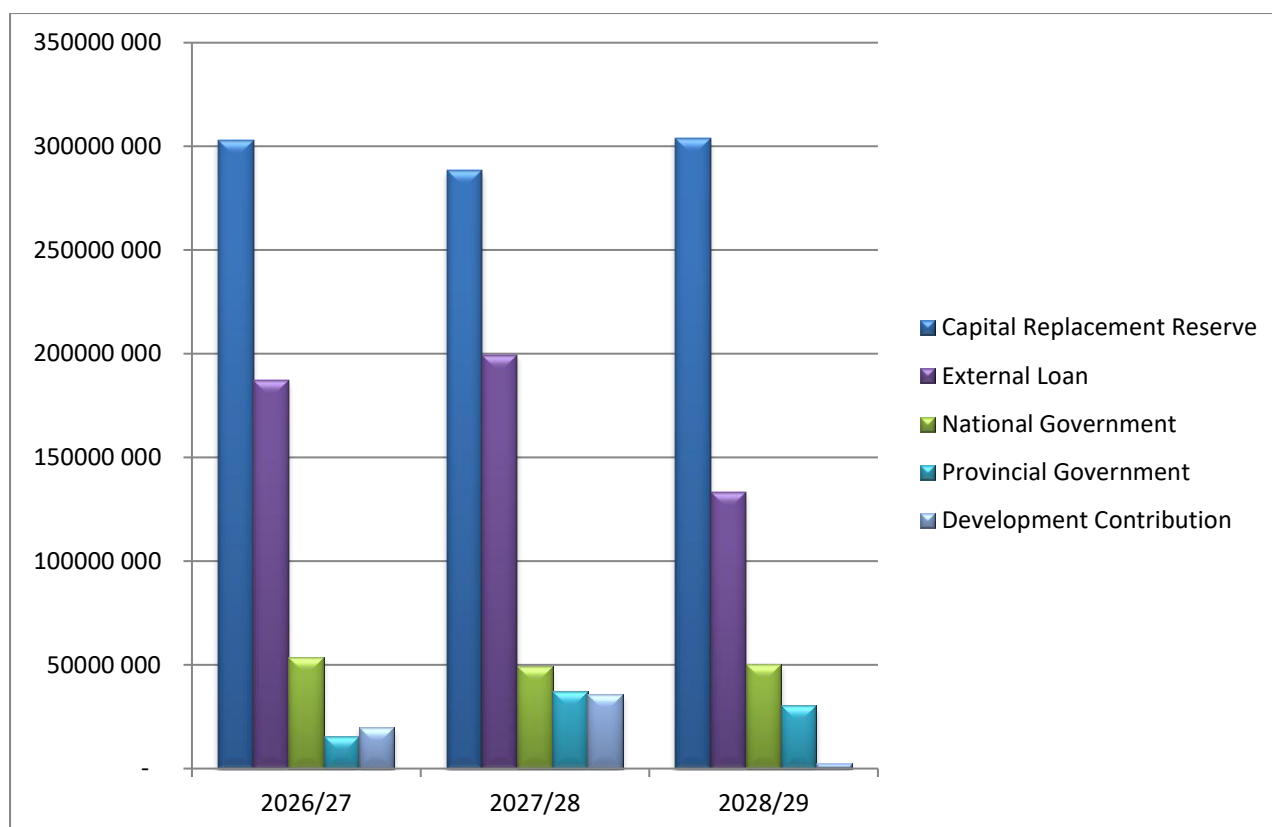
The capital budgets depicted per Directorate are as follows:

|                                   | <u>2026/2027</u>   |                | <u>2027/2028</u>   |               | <u>2028/2029</u>   |               |
|-----------------------------------|--------------------|----------------|--------------------|---------------|--------------------|---------------|
|                                   | R                  | %              | R                  | %             | R                  | %             |
| Municipal Manager                 | 60 000             | 0,01%          | 60 000             | 0.01%         | 60 000             | 0.01%         |
| Planning and Development Services | 34 125 065         | 5,89%          | 48 031 630         | 7.87%         | 34 283 174         | 6,58%         |
| Infrastructure Services           | 437 595 004        | 75.54%         | 480 025 742        | 78.69%        | 405 060 555        | 77.78%        |
| Corporate Services                | 52 100 000         | 8,99%          | 31 150 000         | 5,11%         | 31 180 000         | 5,99%         |
| Community and Protection Services | 51 521 782         | 8.89%          | 48 512 826         | 7,95%         | 49 937 675         | 9.59%         |
| Financial Services                | 3 900 000          | 0,67%          | 2 250 000          | 0,37%         | 250 000            | 0,05%         |
|                                   | <b>579 301 851</b> | <b>100.00%</b> | <b>610 030 198</b> | <b>100.0%</b> | <b>520 771 404</b> | <b>100.0%</b> |

**Investment in infrastructure for the next three years' equals:****Financing of the Capital Budget**

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

|                              | 2026/2027          |                | 2027/2028          |                | 2028/2029          |                |
|------------------------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
|                              | R                  |                | R                  |                | R                  |                |
| <b>Own Funding</b>           |                    |                |                    |                |                    |                |
| Capital Replacement Reserve  | 302 984 439        | 52.30%         | 288 213 863        | 47.25%         | 303 876 458        | 58.35%         |
| Development Contribution     | 20 000 000         | 3.45%          | 35 752 976         | 5.86%          | 2 700 000          | 0.52%          |
| <b>External Funding</b>      |                    |                |                    |                |                    |                |
| Grants National Government   | 53 793 826         | 9.29%          | 49 349 131         | 8.09%          | 50 445 217         | 9.69%          |
| Grants Provincial Government | 15 557 565         | 2.69%          | 37 335 652         | 6.12%          | 30 275 652         | 5.81%          |
| External Loans               | 186 966 021        | 32.27%         | 199 422 606        | 32.68%         | 133 474 077        | 25.63%         |
|                              | <b>579 301 851</b> | <b>100.00%</b> | <b>610 030 198</b> | <b>100.00%</b> | <b>520 771 404</b> | <b>100.00%</b> |



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 2026/2027, 2027/2028 and 2028/2029****Expenditure**

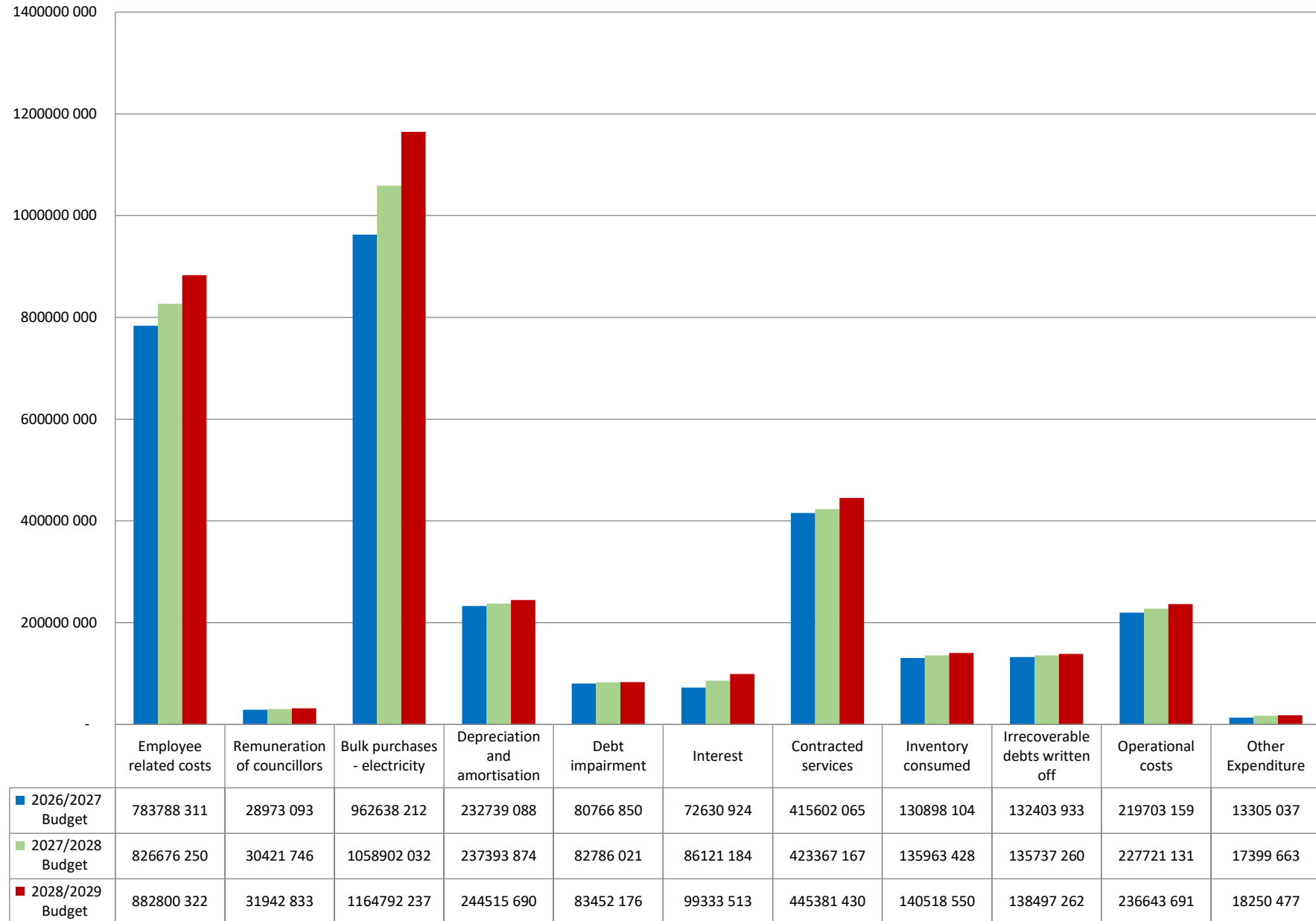
The operating expenditure budget per Vote (Directorate) is as follows:

|                                   | <b><u>2026/2027</u></b> | <b><u>2027/2028</u></b> | <b><u>2028/2029</u></b> |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
|                                   | <b>R</b>                | <b>R</b>                | <b>R</b>                |
| Municipal Manager                 | 23 095 608              | 24 591 327              | 26 059 245              |
| Planning and Economic Development | 157 986 236             | 156 105 187             | 167 843 022             |
| Infrastructure Services           | 1 853 970 868           | 1 996 010 398           | 2 156 947 889           |
| Corporate Services                | 258 096 358             | 270 297 637             | 285 324 065             |
| Community and Protection Services | 618 564 546             | 643 226 658             | 670 871 995             |
| Financial Services                | 161 735 160             | 172 258 549             | 179 081 965             |
| <b>Total Expenditure</b>          | <b>3 073 448 776</b>    | <b>3 262 489 756</b>    | <b>3 486 128 181</b>    |

The operating expenditure budget per category is as follows:

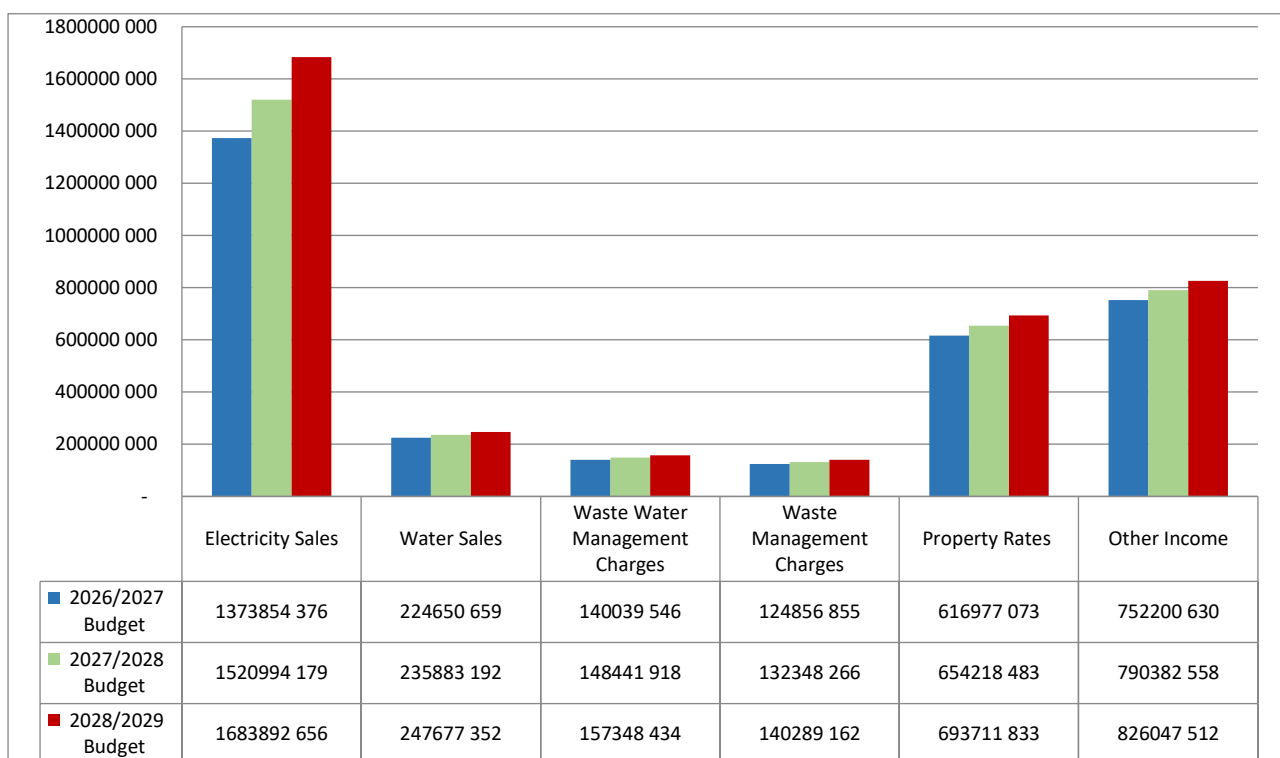
|                                 | <b><u>2026/2027</u></b> | <b><u>2027/2028</u></b> | <b><u>2028/2029</u></b> |
|---------------------------------|-------------------------|-------------------------|-------------------------|
|                                 | <b>R</b>                | <b>R</b>                | <b>R</b>                |
| Employee related costs          | 783 788 311             | 826 676 250             | 882 800 322             |
| Remuneration of councillors     | 28 973 093              | 30 421 746              | 31 942 833              |
| Bulk purchases - electricity    | 962 638 212             | 1 058 902 032           | 1 164 792 237           |
| Depreciation and amortisation   | 232 739 088             | 237 393 874             | 244 515 690             |
| Debt impairment                 | 80 766 850              | 82 786 021              | 83 452 176              |
| Interest                        | 72 630 924              | 86 121 184              | 99 333 513              |
| Contracted services             | 415 602 065             | 423 367 167             | 445 381 430             |
| Inventory consumed              | 130 898 104             | 135 963 428             | 140 518 550             |
| Irrecoverable debts written off | 132 403 933             | 135 737 260             | 138 497 262             |
| Operational costs               | 219 703 159             | 227 721 131             | 236 643 691             |
| Other Expenditure               | 13 305 037              | 17 399 663              | 18 250 477              |
| <b>Total Expenditure</b>        | <b>3 073 448 776</b>    | <b>3 262 489 756</b>    | <b>3 486 128 181</b>    |

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR THE FINANCIAL PERIOD 2026– 2029



The operational budget will be funded as follows:

|                               | <u>2026/2027</u>     | <u>2027/2028</u>     | <u>2028/2029</u>     |
|-------------------------------|----------------------|----------------------|----------------------|
|                               | R                    | R                    | R                    |
| Electricity Sales             | 1 373 854 376        | 1 520 994 179        | 1 683 892 656        |
| Water Sales                   | 224 650 659          | 235 883 192          | 247 677 352          |
| Wastewater Management Charges | 140 039 546          | 148 441 918          | 157 348 434          |
| Waste Management Charges      | 124 856 855          | 132 348 266          | 140 289 162          |
| Property Rates                | 616 977 073          | 654 218 483          | 693 711 833          |
| Other Income                  | 752 200 630          | 790 382 558          | 826 047 512          |
| <b>Total Income</b>           | <b>3 232 579 139</b> | <b>3 482 268 596</b> | <b>3 748 966 949</b> |



**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:

|                              | <b><u>2026/2027</u></b> | <b><u>2027/2028</u></b> | <b><u>2028/2029</u></b> |
|------------------------------|-------------------------|-------------------------|-------------------------|
|                              | <b>R</b>                | <b>R</b>                | <b>R</b>                |
| Capital Replacement Reserve  | 302 984 439             | 288 213 863             | 303 876 458             |
| Grants National Government   | 53 793 826              | 49 349 131              | 50 445 217              |
| Grants Provincial Government | 15 557 565              | 37 335 652              | 30 275 652              |
| External Loans               | 186 966 021             | 199 378 576             | 133 474 077             |
| Development Contribution     | 20 000 000              | 35 752 976              | 2 700 000               |
|                              | <b>579 301 851</b>      | <b>610 030 198</b>      | <b>520 771 404</b>      |

**Grant funding from National Government includes the following:**

- Integrated National Electrification Programme (Municipal) Grant (INEP)
- Integrated Urban Development Grant

**Grant funding from Provincial Government includes the following:**

- Human Settlement Development Grant
- Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)
- Integrated Transport Planning
- Resource Funding for Establishment and Support of A K9 Unit (Department of Community Safety)

**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
- Title Deeds Restoration Grant

**I: EXPENDITURE ON ALLOCATION AND GRANT PROGRAMMES**

| Description                                                                       | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| EXPENDITURE:                                                                      | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Operating expenditure of Transfers and Grants                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| National Government:                                                              |     | 188 219         | 210 607         | 221 280         | 239 010              | 239 010         | 239 010            | 253 021                                             | 264 218                | 268 674                |
| Operational Revenue: General Revenue: Equitable Share                             |     | 179 634         | 200 488         | 215 604         | 231 793              | 231 793         | 231 793            | 246 336                                             | 260 662                | 264 323                |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 3 748           | 5 699           | 2 021           | 3 202                | 3 202           | 3 202              | 2 731                                               | –                      | –                      |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 550           | 1 448           | 1 600           | 1 544                | 1 544           | 1 544              | 1 636                                               | 1 723                  | 1 810                  |
| Integrated Urban Development Grant                                                |     | 3 287           | 2 971           | 2 055           | 2 471                | 2 471           | 2 471              | 2 318                                               | 1 834                  | 2 541                  |
| Provincial Government:                                                            |     | 24 947          | 14 314          | 12 984          | 13 073               | 17 680          | 17 680             | 30 958                                              | 25 203                 | 45 308                 |
| Library Services: Conditional Grant                                               |     | 10 628          | 12 704          | 11 333          | 11 576               | 10 023          | 10 023             | 10 353                                              | 10 457                 | 10 561                 |
| Municipal Accreditation and Capacity Building Grant                               |     | 669             | 245             | 249             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Financial Management Capability Building Grant                                    |     | 319             | 241             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Title Deeds Restoration Grant                                                     |     | 940             | 317             | 380             | –                    | –               | –                  | 728                                                 | 748                    | 748                    |
| Community Development Workers Operational Support Grant                           |     | 38              | 38              | 38              | –                    | –               | –                  | 34                                                  | 34                     | 34                     |
| Maintenance and Construction of Transport Infrastructure                          |     | 495             | 345             | 380             | 335                  | 335             | 335                | 278                                                 | 313                    | 7 878                  |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant)                     |     | 1 184           | 244             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT                                               |     | 6 954           | –               | 364             | 1 162                | 1 162           | 1 162              | 19 565                                              | 13 652                 | 26 087                 |
| Library Services: Replacement Funding for Most Vulnerable B3 Municipalities       |     | –               | 180             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Municipal Library Support Grant                                                   |     | 3 102           | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| WC Financial Management Support Grant                                             |     | 550             | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Provincial Acceleration Grant                                                     |     | –               | –               | 239             | –                    | 6 161           | 6 161              | –                                                   | –                      | –                      |
| Financial Management Capacity Building Grant                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Housing consumer education                                                        |     | 68              | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| District Municipality:                                                            |     | 599             | 638             | 92              | 100                  | 785             | 785                | –                                                   | –                      | –                      |
| Cape Winelands District Grant                                                     |     | 484             | 500             | –               | –                    | 435             | 435                | –                                                   | –                      | –                      |
| Cape Winelands District Tourism Grant                                             |     | –               | –               | 92              | 100                  | 100             | 100                | –                                                   | –                      | –                      |
| Cape Winelands Community Safety Grant                                             |     | 115             | 138             | –               | –                    | 250             | 250                | –                                                   | –                      | –                      |
| Cape Winelands District Municipality Grant Capacity and support                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other Grant Providers:                                                            |     | –               | –               | 67              | 2 962                | 2 962           | 2 962              | 739                                                 | –                      | –                      |
| Departmental Agencies and Accounts                                                |     | –               | –               | –               | 550                  | 550             | 550                | 295                                                 | –                      | –                      |
| Foreign Government and International Organisations                                |     | –               | –               | –               | 2 412                | 2 412           | 2 412              | –                                                   | –                      | –                      |
| Households                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Non-profit Institutions                                                           |     | –               | –               | 67              | –                    | –               | –                  | 443                                                 | –                      | –                      |
| Private Enterprises                                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Public Corporations                                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Higher Educational Institutions                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Parent Municipality / Entity                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Total operating expenditure of Transfers and Grants:                              |     | 213 765         | 225 559         | 234 422         | 255 145              | 260 437         | 260 437            | 284 718                                             | 289 422                | 313 981                |
| Capital expenditure of Transfers and Grants                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| National Government:                                                              |     | 91 162          | 95 189          | 97 411          | 63 693               | 63 693          | 63 693             | 53 794                                              | 49 349                 | 50 445                 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 28 702          | 28 030          | 9 556           | 5 381                | 5 381           | 5 381              | –                                                   | 9 037                  | 9 445                  |
| Energy Efficiency and Demand Side Management Grant                                |     | –               | 10 719          | 25 375          | 4 348                | 4 348           | 4 348              | –                                                   | –                      | –                      |
| Municipal Disaster Relief Grant                                                   |     | –               | –               | 2 234           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Integrated Urban Development Grant                                                |     | 62 460          | 56 440          | 60 246          | 53 965               | 53 965          | 53 965             | 53 794                                              | 40 313                 | 41 000                 |
| Provincial Government:                                                            |     | 8 422           | 19 138          | 25 779          | 25 168               | 22 874          | 22 874             | 15 550                                              | 37 336                 | 30 276                 |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT                                    |     | –               | 6 175           | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Integrated Transport Planning                                                     |     | –               | –               | 628             | 656                  | 656             | 656                | 570                                                 | 597                    | 623                    |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT                                               |     | 1 576           | 1 890           | 1 680           | 10 000               | 5 000           | 5 000              | 12 918                                              | 32 826                 | 26 522                 |
| Development of Sport and Recreational Facilities                                  |     | 220             | –               | –               | 300                  | 300             | 300                | –                                                   | –                      | –                      |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)       |     | 4 786           | 9 874           | 22 335          | 14 212               | 12 018          | 12 018             | 1 191                                               | 3 913                  | 3 130                  |
| Library Services: Conditional Grant                                               |     | 69              | 203             | 173             | –                    | 3 963           | 3 963              | –                                                   | –                      | –                      |
| RSEP                                                                              |     | 1 771           | 996             | 963             | –                    | 537             | 537                | –                                                   | –                      | –                      |
| Resource funding for establishment and support of a K9 unit                       |     | –               | –               | –               | –                    | 400             | 400                | 870                                                 | –                      | –                      |
| 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                                 |     | 99 584          | 114 327         | 123 190         | 88 861               | 86 567          | 86 567             | 69 343                                              | 86 685                 | 80 721                 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS                                         |     | 313 349         | 339 886         | 357 612         | 344 006              | 347 005         | 347 005            | 354 061                                             | 376 106                | 394 702                |

**J: ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY**

| Description                                                     | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                 |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>CASH TRANSFERS AND GRANTS</b>                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Cash Transfers to other municipalities</b>                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Municipalities:</b>                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash Transfers to Entities/Other External Mechanisms</b>     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Entities/Ems'</b>                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash Transfers to other Organs of State</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Other Organs Of State:</b>           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash Transfers to Organisations</b>                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     |     | 12 531          | 8 420           | 9 221           | 10 313               | 1 730           | 1 730              | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Organisations</b>                    |     | 12 531          | 8 420           | 9 221           | 10 313               | 1 730           | 1 730              | -                 | -                                                   | -                      | -                      |
| <b>Cash Transfers to Groups of Individuals</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     |     | 962             | 7 147           | 6 199           | 7 300                | 7 300           | 7 300              | 5 440             | 4 446                                               | 8 202                  | 8 694                  |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Groups Of Individuals:</b>           |     | 962             | 7 147           | 6 199           | 7 300                | 7 300           | 7 300              | 5 440             | 4 446                                               | 8 202                  | 8 694                  |
| <b>TOTAL CASH TRANSFERS AND GRANTS</b>                          | 6   | 13 494          | 15 566          | 15 421          | 17 613               | 9 030           | 9 030              | 5 440             | 4 446                                               | 8 202                  | 8 694                  |
| <b>NON-CASH TRANSFERS AND GRANTS</b>                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Non-Cash Transfers to other municipalities</b>               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Transfers To Municipalities:</b>              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Non-Cash Transfers to Entities/Other External Mechanisms</b> |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Transfers To Entities/Ems'</b>                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Non-Cash Transfers to other Organs of State</b>              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Transfers To Other Organs Of State:</b>       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Non-Cash Grants to Organisations</b>                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 4   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Grants To Organisations</b>                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Non-Cash Transfers to Groups of Individuals</b>              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 5   | 4 265           | 5 758           | 2 447           | 5 018                | 5 018           | 5 018              | 3 395             | 5 319                                               | 5 638                  | 5 977                  |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Grants To Groups Of Individuals:</b>          |     | 4 265           | 5 758           | 2 447           | 5 018                | 5 018           | 5 018              | 3 395             | 5 319                                               | 5 638                  | 5 977                  |
| <b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>                      |     | 4 265           | 5 758           | 2 447           | 5 018                | 5 018           | 5 018              | 3 395             | 5 319                                               | 5 638                  | 5 977                  |
| <b>TOTAL TRANSFERS AND GRANTS</b>                               | 6   | 17 758          | 21 324          | 17 868          | 22 631               | 14 048          | 14 048             | 8 835             | 9 765                                               | 13 841                 | 14 671                 |

## K: COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

| Summary of Employee and Councillor remuneration          | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                               |     | A               | B               | C               | D                    | E               | F                  | G                                                   | H                      | I                      |
| <b>Councillors (Political Office Bearers plus Other)</b> | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Allowances and Service Related Benefits</b>           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 19 152          | 18 815          | 19 125          | 20 878               | 23 878          | 23 878             | 25 072                                              | 26 326                 | 27 642                 |
| Cell phone Allowance                                     |     | 2 003           | 2 224           | 2 081           | 2 166                | 2 166           | 2 166              | 2 274                                               | 2 388                  | 2 508                  |
| Housing Allowance                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| In-kind Benefits                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Market Related Non-pensionable Allowance                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Motor Vehicle Allowance                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Office-bearer Allowance                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Out of pocket Expenses                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Travelling Allowance                                     |     | 985             | 961             | 1 082           | 850                  | 850             | 850                | 892                                                 | 937                    | 983                    |
| Use of Personal Facilities                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Allowances and Service Related Benefits</b>     |     | <b>22 139</b>   | <b>22 000</b>   | <b>22 288</b>   | <b>23 894</b>        | <b>26 894</b>   | <b>26 894</b>      | <b>28 239</b>                                       | <b>29 651</b>          | <b>31 133</b>          |
| <b>Social Contributions</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medial Aid Benefits                                      |     | 115             | 102             | 195             | 149                  | 149             | 149                | 156                                                 | 164                    | 172                    |
| Pension Fund Contributions                               |     | 511             | 518             | 506             | 551                  | 551             | 551                | 578                                                 | 607                    | 638                    |
| <b>Total Social Contributions</b>                        |     | <b>626</b>      | <b>620</b>      | <b>701</b>      | <b>699</b>           | <b>699</b>      | <b>699</b>         | <b>734</b>                                          | <b>771</b>             | <b>810</b>             |
| <b>Total Councillors</b>                                 |     | <b>22 765</b>   | <b>22 620</b>   | <b>22 989</b>   | <b>24 593</b>        | <b>27 593</b>   | <b>27 593</b>      | <b>28 973</b>                                       | <b>30 422</b>          | <b>31 943</b>          |
| <b>% increase</b>                                        | 4   |                 | (0.6%)          | 1.6%            | 7.0%                 | 12.2%           | –                  | 5.0%                                                | 5.0%                   | 5.0%                   |
| <b>Senior Managers of the Municipality</b>               | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Salaries and Allowances</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 8 064           | 8 420           | 11 000          | 9 641                | 8 241           | 8 241              | 10 340                                              | 11 064                 | 11 838                 |
| Bonuses                                                  |     | 1 230           | 1 088           | 795             | 1 872                | 1 872           | 1 872              | 2 008                                               | 2 148                  | 2 299                  |
| <b>Allowance</b>                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Accommodation, Travel and Incidental                     |     | 0               | –               | –               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Cellular and Telephone                                   | 3   | 241             | 245             | 241             | 191                  | 191             | 191                | 205                                                 | 219                    | 234                    |
| Housing Benefits                                         | 3   | 18              | 18              | 18              | 23                   | 23              | 23                 | 24                                                  | 26                     | 28                     |
| Non-pensionable                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Travel or Motor Vehicle                                  | 3   | 500             | 490             | 590             | 705                  | 705             | 705                | 756                                                 | 809                    | 865                    |
| Voluntary Work                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Allowance</b>                                   |     | <b>760</b>      | <b>752</b>      | <b>849</b>      | <b>919</b>           | <b>919</b>      | <b>919</b>         | <b>986</b>                                          | <b>1 055</b>           | <b>1 129</b>           |
| <b>Service Related Benefits</b>                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Acting                                                   | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Bonus                                                    | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Danger Allowance                                         | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Entertainment                                            | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Fire Brigade                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| In-kind Benefits                                         | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Leave Pay                                                | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Lifeguard/Duty Squads                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Long Service Award                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Overtime                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Scarcity                                                 | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Standby Allowance                                        | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Tools Allowance                                          | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Uniform/Special/Protective Clothing                      | 3   | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Leave gratuity                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Long Term Service Award                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Service Related Benefits</b>                    |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Total Salaries and Allowances</b>                     |     | <b>10 054</b>   | <b>10 260</b>   | <b>12 644</b>   | <b>12 433</b>        | <b>11 033</b>   | <b>11 033</b>      | <b>13 334</b>                                       | <b>14 267</b>          | <b>15 266</b>          |
| <b>Social Contributions</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bargaining Council                                       |     | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Group Life Insurance                                     |     | 120             | 127             | 130             | 121                  | 121             | 121                | 129                                                 | 138                    | 148                    |
| Medical                                                  |     | 123             | 131             | 124             | 153                  | 153             | 153                | 164                                                 | 175                    | 187                    |
| Pension                                                  |     | 659             | 715             | 718             | 857                  | 857             | 857                | 920                                                 | 984                    | 1 053                  |
| Unemployment Insurance                                   |     | 13              | 13              | 13              | 16                   | 16              | 16                 | 17                                                  | 19                     | 20                     |
| <b>Total Social Contributions</b>                        |     | <b>916</b>      | <b>987</b>      | <b>985</b>      | <b>1 148</b>         | <b>1 148</b>    | <b>1 148</b>       | <b>1 231</b>                                        | <b>1 317</b>           | <b>1 409</b>           |
| <b>Post-retirement Benefit</b>                           | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medical                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other Benefits                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Pension                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Post-retirement Benefit</b>                     |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Costs Capitalised to PPE                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>10 970</b>   | <b>11 247</b>   | <b>13 630</b>   | <b>13 581</b>        | <b>12 181</b>   | <b>12 181</b>      | <b>14 565</b>                                       | <b>15 585</b>          | <b>16 676</b>          |
| <b>% increase</b>                                        | 4   |                 | 2.5%            | 21.2%           | (0.4%)               | (10.3%)         | –                  | 19.6%                                               | 7.0%                   | 7.0%                   |

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

|                                                |     |                |                |                |                |                |                |                |                |                |
|------------------------------------------------|-----|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Other Municipal Staff</b>                   |     |                |                |                |                |                |                |                |                |                |
| <b>Salaries and Allowances</b>                 |     |                |                |                |                |                |                |                |                |                |
| Basic Salary                                   |     | 339 618        | 360 809        | 386 106        | 419 292        | 419 649        | 419 649        | 453 064        | 473 099        | 504 777        |
| Bonuses                                        |     | 19             | –              | –              | –              | –              | –              | –              | –              | –              |
| <b>Allowance</b>                               |     |                |                |                |                |                |                |                |                |                |
| Accommodation, Travel and Incidental           |     | 41             | 56             | 71             | 53             | 53             | 53             | 57             | 61             | 65             |
| Cellular and Telephone                         | 3   | 1 930          | 2 029          | 2 104          | 3 190          | 3 190          | 3 190          | 3 422          | 3 661          | 3 917          |
| Housing Benefits                               | 3   | 3 728          | 3 600          | 4 857          | 4 560          | 4 560          | 4 560          | 4 889          | 5 228          | 5 591          |
| Non-pensionable                                |     | 66             | 76             | 71             | 276            | 276            | 276            | 296            | 317            | 339            |
| Travel or Motor Vehicle                        | 3   | 8 357          | 9 347          | 9 591          | 13 817         | 13 817         | 13 817         | 14 798         | 15 815         | 16 902         |
| Voluntary Work                                 |     | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| <b>Total Allowance</b>                         |     | <b>14 123</b>  | <b>15 109</b>  | <b>16 694</b>  | <b>21 896</b>  | <b>21 896</b>  | <b>21 896</b>  | <b>23 461</b>  | <b>25 081</b>  | <b>26 815</b>  |
| <b>Service Related Benefits</b>                |     |                |                |                |                |                |                |                |                |                |
| Acting                                         | 3   | 593            | 470            | (1 246)        | 964            | 964            | 964            | 1 034          | 1 106          | 1 184          |
| Bonus                                          | 3   | 26 090         | 28 211         | 30 115         | 33 460         | 33 460         | 33 460         | 35 862         | 38 334         | 40 979         |
| Danger Allowance                               | 3   | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| Entertainment                                  | 3   | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| Fire Brigade                                   |     | 2 784          | 3 199          | 3 150          | 3 486          | 3 486          | 3 486          | 3 739          | 4 001          | 4 281          |
| In-kind Benefits                               | 3   | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| Leave Pay                                      | 3   | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| Lifeguard/Duty Squads                          |     | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| Long Service Award                             |     | –              | –              | –              | –              | 5 556          | 5 556          | 5 613          | 6 006          | 6 427          |
| Overtime                                       |     | 42 458         | 58 538         | 56 082         | 54 212         | 54 212         | 54 212         | 58 143         | 62 213         | 66 568         |
| Scarcity                                       | 3   | 807            | 2 640          | 1 332          | 1 717          | 1 717          | 1 717          | 1 841          | 1 970          | 2 108          |
| Standby Allowance                              | 3   | 12 948         | 14 958         | 16 164         | 16 764         | 16 764         | 16 764         | 17 979         | 19 238         | 20 585         |
| Tools Allowance                                | 3   | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| Uniform/Special/Protective Clothing            | 3   | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| Leave gratuity                                 |     | –              | –              | –              | –              | –              | –              | 5 221          | 5 482          | 5 756          |
| Long Term Service Award                        |     | –              | –              | –              | –              | –              | –              | 6 276          | 6 716          | 7 186          |
| <b>Total Service Related Benefits</b>          |     | <b>85 681</b>  | <b>108 016</b> | <b>105 596</b> | <b>110 603</b> | <b>116 159</b> | <b>116 159</b> | <b>135 708</b> | <b>145 065</b> | <b>155 072</b> |
| <b>Total Salaries and Allowances</b>           |     | <b>439 441</b> | <b>483 933</b> | <b>508 396</b> | <b>551 792</b> | <b>557 705</b> | <b>557 705</b> | <b>612 233</b> | <b>643 245</b> | <b>686 664</b> |
| <b>Social Contributions</b>                    |     |                |                |                |                |                |                |                |                |                |
| Bargaining Council                             |     | 233            | 250            | 261            | 242            | 242            | 242            | 260            | 278            | 297            |
| Group Life Insurance                           |     | 7 034          | 7 512          | 8 016          | 6 403          | 6 403          | 6 403          | 6 867          | 7 346          | 7 860          |
| Medical                                        |     | 26 985         | 29 722         | 31 551         | 34 375         | 34 375         | 34 375         | 36 834         | 39 359         | 42 061         |
| Pension                                        |     | 55 643         | 59 651         | 64 043         | 72 693         | 72 693         | 72 693         | 77 915         | 83 295         | 89 050         |
| Unemployment Insurance                         |     | 2 685          | 2 737          | 2 811          | 3 365          | 3 365          | 3 365          | 3 606          | 3 854          | 4 119          |
| <b>Total Social Contributions</b>              |     | <b>92 581</b>  | <b>99 872</b>  | <b>106 682</b> | <b>117 079</b> | <b>117 079</b> | <b>117 079</b> | <b>125 482</b> | <b>134 133</b> | <b>143 387</b> |
| <b>Post-retirement Benefit</b>                 |     |                |                |                |                |                |                |                |                |                |
| Medical                                        | 6   | 25 336         | 26 283         | 28 279         | 30 961         | 29 447         | 29 447         | 31 508         | 33 714         | 36 074         |
| Other Benefits                                 |     | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| Pension                                        |     | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| <b>Total Post-retirement Benefit</b>           |     | <b>25 336</b>  | <b>26 283</b>  | <b>28 279</b>  | <b>30 961</b>  | <b>29 447</b>  | <b>29 447</b>  | <b>31 508</b>  | <b>33 714</b>  | <b>36 074</b>  |
| Costs Capitalised to PPE                       |     | –              | –              | –              | –              | –              | –              | –              | –              | –              |
| <b>Sub Total - Other Municipal Staff</b>       |     | <b>557 359</b> | <b>610 088</b> | <b>643 357</b> | <b>699 832</b> | <b>704 230</b> | <b>704 230</b> | <b>769 223</b> | <b>811 091</b> | <b>866 125</b> |
| <b>% increase</b>                              | 4   |                | 9.5%           | 5.5%           | 8.8%           | 0.6%           | –              | 9.2%           | 5.4%           | 6.8%           |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b> |     |                |                |                |                |                |                |                |                |                |
|                                                |     | 591 093        | 643 955        | 679 975        | 738 006        | 744 004        | 744 004        | 812 761        | 857 098        | 914 743        |
| <b>% increase</b>                              | 4   |                | 8.9%           | 5.6%           | 8.5%           | 0.8%           | –              | 9.2%           | 5.5%           | 6.7%           |
| <b>TOTAL MANAGERS AND STAFF</b>                |     |                |                |                |                |                |                |                |                |                |
|                                                | 5,7 | 591 093        | 643 955        | 679 975        | 738 006        | 744 004        | 744 004        | 812 761        | 857 098        | 914 743        |



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

| Disclosure of Salaries, Allowances & Benefits 1.                     | Ref  | No.  | Salary     | Contribution | Allowances | Performance Bonuses | In-kind benefits | Total Package |
|----------------------------------------------------------------------|------|------|------------|--------------|------------|---------------------|------------------|---------------|
| Rand per annum                                                       |      |      |            | 1.           |            |                     |                  | 2.            |
| <b>Councillors</b>                                                   | 3    |      |            |              |            |                     |                  |               |
| Speaker                                                              | 4    | 1    | 710 823    | –            | 273 520    | –                   | –                | 984 343       |
| Chief Whip                                                           |      | 1    | 784 094    | 38 109       | 64 383     | –                   | –                | 886 586       |
| Executive Mayor                                                      |      | 1    | 945 888    | –            | 273 520    | –                   | –                | 1 219 408     |
| Deputy Executive Mayor                                               |      | 1    | 941 697    | –            | 50 542     | –                   | –                | 992 239       |
| Executive Committee                                                  |      | #N/A | 10 206 838 | 342 987      | 579 459    | –                   | –                | 11 129 284    |
| Total for all other councillors                                      |      | #N/A | 11 482 932 | 353 294      | 1 925 007  | –                   | –                | 13 761 233    |
| Section 79 committee chairperso                                      |      | –    | –          | –            | –          | –                   | –                | –             |
| <b>Total Councillors</b>                                             | 8    | #N/A | 25 072 272 | 734 390      | 3 166 431  |                     |                  | 28 973 093    |
| <b>Senior Managers of the Municipality</b>                           | 5    |      |            |              |            |                     |                  |               |
| Municipal Manager (MM)                                               |      | 1    | 1 955 401  | 450 915      | 193 709    | –                   | 364 004          | 2 964 029     |
| Chief Finance Officer                                                |      | 1    | 1 341 478  | 294 768      | 403 694    | –                   | 282 288          | 2 322 228     |
| Director: Community and Protection Services                          |      | 1    | 1 819 319  | 27 759       | 110 814    | –                   | 510 286          | 2 468 178     |
| Director: Corporate Services                                         |      | 1    | 1 895 741  | 27 938       | 53 178     | –                   | 288 024          | 2 264 881     |
| Director: Infrastructure Services                                    |      | 1    | 1 816 944  | 21 609       | 193 709    | –                   | 284 518          | 2 316 780     |
| Director: PPlanning and Ecnomic Development                          |      | 1    | 1 511 309  | 408 099      | 30 929     | –                   | 278 763          | 2 229 100     |
| List of each official with packages >= senior manager                |      |      |            |              |            |                     |                  |               |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
|                                                                      |      | –    | –          | –            | –          | –                   | –                | –             |
| <b>Total Senior Managers of the Municipality</b>                     | 8,10 | 6    | 10 340 192 | 1 231 088    | 986 033    | –                   |                  | 14 565 196    |
| <b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b> | 10   | #N/A | 35 412 464 | 1 965 478    | 4 152 464  | –                   |                  | 43 538 289    |

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR THE FINANCIAL PERIOD 2026– 2029

**L: MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW**

| MONTHLY CASH FLOWS<br>R thousand                                                                                                                                                               | Budget Year 2026/27 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    | Medium Term Revenue and Expenditure |                           |                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------------------------|---------------------------|---------------------------|
|                                                                                                                                                                                                | July                | August           | Sept.            | October          | November         | December         | January          | February         | March            | April            | May              | June               | Budget Year<br>2026/27              | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| <b>Cash Receipts By Source</b>                                                                                                                                                                 |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    | 1                                   |                           |                           |
| Property rates                                                                                                                                                                                 | 116 173             | 40 746           | 43 228           | 42 033           | 42 892           | 41 860           | 42 505           | 42 446           | 42 432           | 42 433           | 42 431           | 76 658             | 615 837                             | 652 787                   | 691 955                   |
| Service charges - electricity revenue                                                                                                                                                          | 108 630             | 120 202          | 38 399           | 90 258           | 89 261           | 90 676           | 91 640           | 93 229           | 86 190           | 86 878           | 76 333           | 554 853            | 1 526 549                           | 1 687 279                 | 1 868 009                 |
| Service charges - water revenue                                                                                                                                                                | 17 983              | 15 624           | 22 254           | 19 898           | 21 818           | 21 354           | 29 241           | 32 353           | 17 167           | 18 985           | 24 628           | 18 162             | 259 467                             | 272 133                   | 285 445                   |
| Service charges - sanitation revenue                                                                                                                                                           | 18 415              | 12 452           | 13 248           | 12 507           | 12 354           | 12 551           | 12 139           | 12 148           | 12 363           | 12 083           | 12 512           | 15 833             | 158 604                             | 145 385                   | 154 014                   |
| Service charges - refuse revenue                                                                                                                                                               | 19 978              | 9 271            | 10 323           | 9 306            | 9 191            | 11 169           | 10 303           | 10 345           | 11 143           | 9 927            | 10 067           | 27 550             | 148 572                             | 157 356                   | 166 652                   |
| Rental of facilities and equipment                                                                                                                                                             | (364)               | 1 181            | 1 203            | 829              | 964              | 1 114            | 1 148            | 1 238            | 4 156            | 1 402            | 1 405            | 8 021              | 22 297                              | 23 412                    | 24 583                    |
| Interest earned - external investments                                                                                                                                                         | 3 990               | 4 286            | 4 933            | 4 406            | 4 812            | 3 968            | 4 498            | 4 150            | 4 150            | 4 150            | 4 150            | 3 812              | 51 306                              | 48 869                    | 46 548                    |
| Interest earned - outstanding debtors                                                                                                                                                          | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Dividends received                                                                                                                                                                             | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Fines, penalties and forfeits                                                                                                                                                                  | 4                   | 2                | 21               | 39               | 20               | 16               | 17               | 19               | 23               | 13               | 12               | 2 991              | 3 176                               | 3 335                     | 3 502                     |
| Licences and permits                                                                                                                                                                           | 158                 | 702              | 696              | 903              | 649              | 534              | 755              | 1 389            | 635              | 751              | 813              | 1 207              | 9 192                               | 9 652                     | 10 134                    |
| Agency services                                                                                                                                                                                | 166                 | 371              | 303              | 467              | 454              | 130              | 130              | 468              | 417              | 410              | 410              | 435                | 4 159                               | 4 367                     | 4 586                     |
| Transfers and Subsidies - Operational                                                                                                                                                          | 92 505              | 1 305            | 7 600            | 1 305            | 1 305            | 162 736          | 1 305            | 1 305            | 7 600            | 1 305            | 1 305            | 7 600              | 287 176                             | 291 751                   | 319 324                   |
| Other revenue                                                                                                                                                                                  | (898)               | 872              | 13 797           | 8 688            | 6 193            | 6 247            | 2 946            | 6 550            | 11 269           | 6 966            | 7 198            | 89 232             | 159 058                             | 170 143                   | 155 542                   |
| <b>Cash Receipts by Source</b>                                                                                                                                                                 | <b>376 741</b>      | <b>207 012</b>   | <b>156 005</b>   | <b>190 641</b>   | <b>189 914</b>   | <b>352 354</b>   | <b>196 626</b>   | <b>205 639</b>   | <b>197 545</b>   | <b>185 301</b>   | <b>181 265</b>   | <b>806 352</b>     | <b>3 245 395</b>                    | <b>3 466 470</b>          | <b>3 730 293</b>          |
| <b>Other Cash Flows by Source</b>                                                                                                                                                              |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                     |                           |                           |
| allocations) (National / Provincial and District)                                                                                                                                              | –                   | –                | 19 686           | –                | –                | 19 686           | –                | –                | 19 686           | –                | 500              | 20 186             | 79 745                              | 99 688                    | 92 829                    |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Proceeds on Disposal of Fixed and Intangible Assets                                                                                                                                            | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Short term loans                                                                                                                                                                               | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Borrowing long term/refinancing                                                                                                                                                                | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | 186 966            | 186 966                             | 199 379                   | 133 474                   |
| Increase (decrease) in consumer deposits                                                                                                                                                       | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Vat Control (receipts)                                                                                                                                                                         | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Decrease (increase) in non-current receivables                                                                                                                                                 | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Decrease (increase) in non-current investments                                                                                                                                                 | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Insurance Refund - Capital                                                                                                                                                                     | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Interest on Short Term Investment (> 90 days) and Lo                                                                                                                                           | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| <b>Total Cash Receipts by Source</b>                                                                                                                                                           | <b>376 741</b>      | <b>207 012</b>   | <b>175 691</b>   | <b>190 641</b>   | <b>189 914</b>   | <b>372 040</b>   | <b>196 626</b>   | <b>205 639</b>   | <b>217 231</b>   | <b>185 301</b>   | <b>181 765</b>   | <b>1 013 505</b>   | <b>3 512 106</b>                    | <b>3 765 536</b>          | <b>3 956 596</b>          |
| <b>Cash Payments by Type</b>                                                                                                                                                                   |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                     |                           |                           |
| Employee related costs                                                                                                                                                                         | (61 264)            | (61 264)         | (61 264)         | (61 264)         | (61 264)         | (61 264)         | (61 264)         | (64 235)         | (61 264)         | (61 264)         | (61 264)         | (75 589)           | (752 465)                           | (793 160)                 | (846 938)                 |
| Remuneration of councillors                                                                                                                                                                    | (2 414)             | (2 414)          | (2 414)          | (2 414)          | (2 414)          | (2 414)          | (2 414)          | (2 414)          | (2 414)          | (2 414)          | (2 414)          | (2 414)            | (28 973)                            | (30 422)                  | (31 943)                  |
| Finance charges                                                                                                                                                                                | –                   | –                | –                | –                | –                | (32 048)         | –                | –                | –                | –                | –                | (31 410)           | (63 458)                            | (77 760)                  | (79 090)                  |
| Bulk purchases - Electricity                                                                                                                                                                   | (109 335)           | (111 703)        | (109 506)        | (73 262)         | (70 690)         | (68 444)         | (61 565)         | (66 181)         | (108 340)        | (109 335)        | (109 335)        | (109 335)          | (1 107 034)                         | (1 217 737)               | (1 339 511)               |
| Bulk purchases - Water & Sewer                                                                                                                                                                 | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Other materials                                                                                                                                                                                | (4 990)             | (10 122)         | (10 507)         | (11 130)         | (10 215)         | (10 644)         | (11 491)         | (12 140)         | (5 220)          | (3 826)          | (3 552)          | (50 558)           | (144 395)                           | (149 978)                 | (154 965)                 |
| Contracted services                                                                                                                                                                            | (1 382)             | (14 984)         | (33 404)         | (26 076)         | (26 340)         | (35 515)         | (28 251)         | (30 800)         | (27 531)         | (3 600)          | (6 297)          | (240 011)          | (474 191)                           | (486 872)                 | (512 189)                 |
| Transfers and grants - other municipalities                                                                                                                                                    | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Transfers and grants - other                                                                                                                                                                   | –                   | (2 663)          | (841)            | (627)            | (467)            | (527)            | (1 204)          | (1 241)          | (300)            | –                | –                | (5 187)            | (13 057)                            | (13 841)                  | (14 671)                  |
| Other expenditure                                                                                                                                                                              | (24 205)            | (14 293)         | (15 096)         | (21 210)         | (16 871)         | (18 872)         | (10 835)         | (16 806)         | (7 659)          | (2 979)          | (3 067)          | (100 750)          | (252 642)                           | (261 903)                 | (272 164)                 |
| <b>Cash Payments by Type</b>                                                                                                                                                                   | <b>(203 590)</b>    | <b>(217 442)</b> | <b>(233 034)</b> | <b>(195 984)</b> | <b>(188 262)</b> | <b>(229 728)</b> | <b>(177 025)</b> | <b>(193 817)</b> | <b>(212 728)</b> | <b>(183 419)</b> | <b>(185 931)</b> | <b>(615 255)</b>   | <b>(2 836 215)</b>                  | <b>(3 031 673)</b>        | <b>(3 251 471)</b>        |
| <b>Other Cash Flows/Payments by Type</b>                                                                                                                                                       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                     |                           |                           |
| Capital assets                                                                                                                                                                                 | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | (668 398)          | (668 398)                           | (701 535)                 | (606 937)                 |
| Retention (Capital)                                                                                                                                                                            | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| Repayment of borrowing                                                                                                                                                                         | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | (63 458)           | (63 458)                            | (77 760)                  | (79 090)                  |
| Other Cash Flows/Payments                                                                                                                                                                      | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                  | –                                   | –                         | –                         |
| <b>Total Cash Payments by Type</b>                                                                                                                                                             | <b>(203 590)</b>    | <b>(217 442)</b> | <b>(233 034)</b> | <b>(195 984)</b> | <b>(188 262)</b> | <b>(229 728)</b> | <b>(177 025)</b> | <b>(193 817)</b> | <b>(212 728)</b> | <b>(183 419)</b> | <b>(185 931)</b> | <b>(1 347 112)</b> | <b>(3 568 072)</b>                  | <b>(3 810 968)</b>        | <b>(3 937 498)</b>        |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                                                                                                                                                    | <b>173 150</b>      | <b>(10 430)</b>  | <b>(57 343)</b>  | <b>(5 343)</b>   | <b>1 652</b>     | <b>142 312</b>   | <b>19 601</b>    | <b>11 822</b>    | <b>4 503</b>     | <b>1 882</b>     | <b>(4 166)</b>   | <b>(333 607)</b>   | <b>(55 966)</b>                     | <b>(45 432)</b>           | <b>19 098</b>             |
| Cash/cash equivalents at the month/year begin:                                                                                                                                                 | 549 503             | 722 653          | 712 223          | 654 881          | 649 538          | 651 190          | 793 502          | 813 103          | 824 925          | 829 428          | 831 310          | 827 144            | 549 503                             | 493 537                   | 448 105                   |
| Cash/cash equivalents at the month/year end:                                                                                                                                                   | 722 653             | 712 223          | 654 881          | 649 538          | 651 190          | 793 502          | 813 103          | 824 925          | 829 428          | 831 310          | 827 144          | 493 537            | 493 537                             | 448 105                   | 467 203                   |

**M: CONTRACTS HAVING FUTURE AND BUDGETARY IMPLICATIONS**

| Description                                       | Ref | Preceding Years | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Forecast 2035/36 | Total Contract Value |
|---------------------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
|                                                   |     | Total           | Original Budget      | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| <b>R thousand</b>                                 | 1,3 |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <b>Parent Municipality:</b>                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <b>Revenue Obligation By Contract</b>             | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| BSM 02/25                                         |     |                 | 395 000              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 395 000              |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Revenue Implication</b>        |     | -               | 395 000              | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | 395 000              |
| <b>Expenditure Obligation By Contract</b>         | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| BSM 81/23                                         |     |                 | 104 882              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 104 882              |
| BSM 70/19                                         |     |                 | 257 154              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 257 154              |
| BSM 84/20                                         |     |                 | 182 968              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 182 968              |
| BSM 43/22                                         |     |                 | 219 303              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 219 303              |
| BSM 58/19                                         |     |                 | 3 954                |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 3 954                |
| BSM 86/23                                         |     |                 | 5 681                |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 5 681                |
| BSM 64/25                                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| BSM 22/20                                         |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | 773 944              | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | 773 944              |
| <b>Capital Expenditure Obligation By Contract</b> | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Capital Expenditure Implication</b>      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Total Parent Expenditure Implication</b>       |     | -               | 773 944              | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | 773 944              |
| <b>Entities:</b>                                  |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <b>Revenue Obligation By Contract</b>             | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Revenue Implication</b>        |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Expenditure Obligation By Contract</b>         | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Capital Expenditure Obligation By Contract</b> | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Capital Expenditure Implication</b>      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Total Entity Expenditure Implication</b>       |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |

**N: DETAIL CAPITAL BUDGET 2026-2029**

**FINAL CAPITAL BUDGET 2026-2029**  
**MUNICIPAL MANAGER**

| Directorate       | Department        | Name                             | Region   | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total    |
|-------------------|-------------------|----------------------------------|----------|--------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| Municipal Manager | Municipal Manager | Furniture, Tools & Equipment: MM | Admin HQ | Good Governance and Compliance | 60 000                | 60 000                | 60 000                | 180 000        |
|                   |                   |                                  |          |                                | <b>60 000</b>         | <b>60 000</b>         | <b>60 000</b>         | <b>180 000</b> |

**FINAL CAPITAL BUDGET 2026-2029**  
**PLANNING AND ECONOMIC DEVELOPMENT**

| Directorate                       | Department                     | Name                                                     | Region            | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total        |
|-----------------------------------|--------------------------------|----------------------------------------------------------|-------------------|--------------------------------|-----------------------|-----------------------|-----------------------|--------------------|
| Planning and Economic Development | Building Control               | Furniture, Tools & Equipment: Building Control           | Admin HQ          | Dignified Living               | 150 000               | 150 000               | 180 000               | 480 000            |
| Planning and Economic Development | Development Planning           | Furniture, Tools and Equipment: Spatial Planning         | Admin HQ          | Dignified Living               | 80 000                | 85 000                | 90 000                | 255 000            |
| Planning and Economic Development | Economic Development & Tourism | Furniture, Tools & Equipment: LED                        | Admin HQ          | Dignified Living               | 80 000                | 80 000                | 85 000                | 245 000            |
| Planning and Economic Development | Economic Development & Tourism | Restoration of Landbou Saal                              | Admin HQ          | Good Governance and Compliance | 1 612 500             | 537 500               | -                     | 2 150 000          |
| Planning and Economic Development | Housing Administration         | Flats: Interior Upgrading - Kayamandi                    | WC024             | Dignified Living               | 6 300 000             | 4 700 000             | -                     | 11 000 000         |
| Planning and Economic Development | Housing Administration         | Furniture, Tools & Equipment: Housing Administration     | Ward 4            | Dignified Living               | 170 000               | 180 000               | 190 000               | 540 000            |
| Planning and Economic Development | Housing Administration         | Kayamandi Hostels                                        | WC024             | Dignified Living               | 1 613 913             |                       |                       | 1 613 913          |
| Planning and Economic Development | Housing Administration         | Upgrading of Flats: General                              | WC024             | Dignified Living               | 3 000 000             | -                     | -                     | 3 000 000          |
| Planning and Economic Development | Housing Administration         | Upgrading of Lapland waste water                         | Ward 10           | Dignified Living               | 4 000 000             | 2 000 000             | -                     | 6 000 000          |
| Planning and Economic Development | Housing Administration         | Vehicles fleet : Housing Administration                  | WC024             | Good Governance and Compliance | 1 000 000             | -                     | -                     | 1 000 000          |
| Planning and Economic Development | Housing Development            | Adam Tas Corridor Precinct 10                            | Ward 12           | Dignified Living               | -                     | 8 695 652             | 20 000 000            | 28 695 652         |
| 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               | 80 000                | 85 000                | 315 000            |
| Planning and Economic Development | Housing Development            | Housing projects                                         | WC024             | Dignified Living               | 320 000               | 330 000               | 340 000               | 990 000            |
| Planning and Economic Development | Housing Development            | ISSP Kayamandi Town Centre (1000) UISP)                  | Wards 12, 13 & 14 | Dignified Living               | -                     | 434 782               | -                     | 434 782            |
| Planning and Economic Development | Housing Development            | ISSP Kayamandi                                           | Ward 12           | Dignified Living               | 869 565               | 869 565               | -                     | 1 739 130          |
| Planning and Economic Development | Housing Development            | Jamestown: Housing (Phase 2 & 3)                         | Ward 21           | Dignified Living               | 4 347 826             | 13 913 043            | -                     | 18 260 869         |
| Planning and Economic Development | Housing Development            | Klapmuts La Rochelle (100)                               | Ward 18           | Dignified Living               | 329 739               | 2 608 696             | 3 130 435             | 6 068 870          |
| Planning and Economic Development | Housing Development            | La Motte Old Forest Station (±430 services & ±430 units) | Ward 2            | Dignified Living               | -                     | 3 260 870             | 6 521 739             | 9 782 609          |
| Planning and Economic Development | IHS: Informal Settlements      | Access to Basic Services                                 | WC024             | Dignified Living               | 1 000 000             | 1 000 000             | 1 500 000             | 3 500 000          |
| Planning and Economic Development | IHS: Informal Settlements      | Furniture, Tools & Equipment: Informal Settlements       | WC024             | Dignified Living               | 50 000                | 50 000                | 51 000                | 151 000            |
| Planning and Economic Development | IHS: Informal Settlements      | Emergency Housing                                        | WC024             | Dignified Living               | 2 000 000             | 2 000 000             | 2 000 000             | 6 000 000          |
| Planning and Economic Development | Town Planning                  | Furniture, Tools & Equipment: Town Planning              | Admin HQ          | Dignified Living               | 95 000                | 100 000               | 110 000               | 305 000            |
|                                   |                                |                                                          |                   |                                | <b>34 125 065</b>     | <b>48 031 630</b>     | <b>34 283 174</b>     | <b>116 439 869</b> |

**FINAL CAPITAL BUDGET 2026-2029**  
**INFRASTRUCTURE SERVICES**

| Directorate             | Department          | Name                                                          | Region  | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total |
|-------------------------|---------------------|---------------------------------------------------------------|---------|--------------------------------|-----------------------|-----------------------|-----------------------|-------------|
| Infrastructure Services | Electrical Services | 20MW Renewable energy project                                 | WC024   | Green and Sustainable Valley   | 520 000               | -                     | -                     | 520 000     |
| Infrastructure Services | Electrical Services | Ad-Hoc Provision of Streetlighting                            | WC024   | Safe Valley                    | 2 289 800             | 2 450 086             | 2 621 592             | 7 361 478   |
| Infrastructure Services | Electrical Services | Automatic Meter Reader                                        | WC024   | Green and Sustainable Valley   | 484 000               | 532 400               | 585 640               | 1 602 040   |
| Infrastructure Services | Electrical Services | Battery Storage systems and rooftop PV for critical buildings | WC024   | Green and Sustainable Valley   | 3 452 580             | -                     | -                     | 3 452 580   |
| Infrastructure Services | Electrical Services | Battery Storage systems and rooftop PV for critical plants    | WC024   | Green and Sustainable Valley   | 3 000 000             | 3 000 000             | -                     | 6 000 000   |
| Infrastructure Services | Electrical Services | Bien don 66/11kV substation new                               | Ward 3  | Valley of Possibility          | 35 913 852            | 45 843 905            | 58 200 000            | 139 957 757 |
| Infrastructure Services | Electrical Services | Cable Network: Franschoek                                     | Ward 1  | Dignified Living               | 5 000 000             | -                     | -                     | 5 000 000   |
| Infrastructure Services | Electrical Services | Cable replacement 66kV                                        | WC024   | Valley of Possibility          | -                     | 11 036 500            | 10 800 000            | 21 836 500  |
| Infrastructure Services | Electrical Services | Control Room implementation                                   | WC024   | Green and Sustainable Valley   | -                     | 300 000               | -                     | 300 000     |
| Infrastructure Services | Electrical Services | Demand Side Management Geyser Control                         | WC024   | Green and Sustainable Valley   | 500 000               | 3 500 000             | 3 500 000             | 7 500 000   |
| 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          | -                     | 9 036 522             | 9 445 217             | 18 481 739  |
| Infrastructure Services | Electrical Services | Energy Balancing - Metering and Mini-Substations              | WC024   | Valley of Possibility          | -                     | 500 000               | 250 000               | 750 000     |
| Infrastructure Services | Electrical Services | Furniture, Tools and Equipment: Electrical Services           | WC024   | Good Governance and Compliance | -                     | 403 151               | 443 466               | 846 617     |
| Infrastructure Services | Electrical Services | Hot water load control                                        | WC024   | Green and Sustainable Valley   | 500 000               | -                     | -                     | 500 000     |
| Infrastructure Services | Electrical Services | Integrated National Electrification Programme                 | Ward 1  | Valley of Possibility          | -                     | 321 957               | 321 957               | 643 914     |
| Infrastructure Services | Electrical Services | Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA | WC024   | Valley of Possibility          | 16 900 000            | -                     | -                     | 16 900 000  |
| Infrastructure Services | Electrical Services | Northern Extension Bulk Supply                                | Ward 12 | Dignified Living               | 27 000 000            | 35 500 000            | -                     | 62 500 000  |
| Infrastructure Services | Electrical Services | Kayamandi new substation 11 kV switching station              | WC024   | Dignified Living               | 25 500 000            | 7 200 000             | -                     | 32 700 000  |
| Infrastructure Services | Electrical Services | Meter Panels                                                  | WC024   | Green and Sustainable Valley   | 250 000               | 250 000               | 250 000               | 750 000     |

**FINAL CAPITAL BUDGET 2026-2029**  
**INFRASTRUCTURE SERVICES**

| Directorate             | Department          | Name                                                                                              | Region   | Strategic Focus Area         | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total |
|-------------------------|---------------------|---------------------------------------------------------------------------------------------------|----------|------------------------------|-----------------------|-----------------------|-----------------------|-------------|
| Infrastructure Services | Electrical Services | Network Cable Replace 11 Kv                                                                       | WC024    | Valley of Possibility        | 3 630 000             | 3 993 000             | 4 392 300             | 12 015 300  |
| Infrastructure Services | Electrical Services | Replace Control Panels 66 kV & Circuit breakers                                                   | WC024    | Dignified Living             | 2 500 000             | -                     | -                     | 2 500 000   |
| Infrastructure Services | Electrical Services | Replace Ineffective Meters                                                                        | WC024    | Green and Sustainable Valley | 100 000               | 500 000               | 402 628               | 1 002 628   |
| Infrastructure Services | Electrical Services | SCADA Implementation                                                                              | WC024    | Green and Sustainable Valley | 4 000 000             | 4 000 000             | -                     | 8 000 000   |
| Infrastructure Services | Electrical Services | STB Switchgear (11kV) SF6                                                                         | WC024    | Valley of Possibility        | -                     | -                     | 0                     | 0           |
| Infrastructure Services | Electrical Services | Streetlights R304                                                                                 | WC024    | Dignified Living             | 1 000 000             | 7 816 990             | -                     | 8 816 990   |
| Infrastructure Services | Electrical Services | Substation 66kV equipment ( Jan Marais)                                                           | WC024    | Dignified Living             | 1 590 341             | 1 457 812             | 1 749 375             | 4 797 528   |
| Infrastructure Services | Electrical Services | Substation 66kV equipment ( Main s)                                                               | WC024    | Dignified Living             | 1 590 341             | 1 457 812             | 1 749 375             | 4 797 528   |
| Infrastructure Services | Electrical Services | Substation 66kV equipment (Golf,)                                                                 | WC024    | Dignified Living             | 1 590 341             | 1 457 812             | 1 749 375             | 4 797 528   |
| Infrastructure Services | Electrical Services | Substation 66kV equipment (Markotter)                                                             | WC024    | Dignified Living             | 397 585               | 1 457 812             | 1 749 375             | 3 604 772   |
| Infrastructure Services | Electrical Services | Switchgear Substation Blake 2                                                                     | Ward 11  | 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 Papegaaairand                                                               | WC024    | Valley of Possibility        | -                     | 4 500 000             | -                     | 4 500 000   |
| Infrastructure Services | Electrical Services | Switchgear Substation Paradyskloof                                                                | Ward 21  | Valley of Possibility        | 3 500 000             | -                     | -                     | 3 500 000   |
| Infrastructure Services | Electrical Services | Switchgear Substation Technopark                                                                  | 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 van der Stel                                                                | Ward 7   | Valley of Possibility        | 3 500 000             | -                     | -                     | 3 500 000   |
| Infrastructure Services | Electrical Services | Switchgear Substation Welgevonden                                                                 | WC024    | Valley of Possibility        | -                     | 4 500 000             | -                     | 4 500 000   |
| Infrastructure Services | Electrical Services | Switchgear Substation Kayamandi                                                                   | WC024    | Valley of Possibility        | 3 500 000             | -                     | -                     | 3 500 000   |
| Infrastructure Services | Electrical Services | System Control Centre & Upgrade Telemetry:                                                        | WC024    | Dignified Living             | 4 791 600             | 2 506 454             | 2 631 777             | 9 929 831   |
| Infrastructure Services | Electrical Services | Third transformer and associated works 20MVA Cloetessville                                        | Ward 11  | Dignified Living             | -                     | -                     | -                     | -           |
| Infrastructure Services | Electrical Services | Turnkey - EPC of Hybrid inverter with Battery Storage Systems at Stellenbosch Community Buildings | WC024    | Green and Sustainable Valley | 3 210 185             | -                     | -                     | 3 210 185   |
| Infrastructure Services | Electrical Services | Uninterrupted 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             | 18 000 000            | 11 300 000            | -                     | 29 300 000  |
| Infrastructure Services | Electrical Services | Vehicles: Electrical Services                                                                     | WC024    | Dignified Living             | 350 000               | -                     | -                     | 350 000     |



**FINAL CAPITAL BUDGET 2026-2029**

**INFRASTRUCTURE SERVICES**

| Directorate             | Department                    | Name                                                              | Region   | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total |
|-------------------------|-------------------------------|-------------------------------------------------------------------|----------|--------------------------------|-----------------------|-----------------------|-----------------------|-------------|
| Infrastructure Services | Infrastructure Services       | Furniture, Tools & Equipment: IS                                  | Admin HQ | Good Governance and Compliance | 65 000                | 115 000               | 115 000               | 295 000     |
| Infrastructure Services | Project Management Unit (PMU) | Franschhoek Mooiwater 236                                         | Ward 20  | Dignified Living               | -                     | -                     | -                     | -           |
| Infrastructure Services | Project Management Unit (PMU) | Furniture, Tools & Equipment: PMU                                 | WC024    | Dignified Living               | 110 000               | 120 000               | 130 000               | 360 000     |
| Infrastructure Services | Project Management Unit (PMU) | Upgrading Ad hoc Housing Projects                                 | Ward 12  | Dignified Living               | 400 000               | 500 000               | 500 000               | 1 400 000   |
| Infrastructure Services | Roads and Stormwater          | Adhoc Reconstruction Of Roads (WC024)                             | WC024    | Valley of Possibility          | 5 000 000             | 5 000 000             | 8 000 000             | 18 000 000  |
| Infrastructure Services | Roads and Stormwater          | Bridge Assessment and Design - Lacotte River Flood Resilience     | Ward 3   | Dignified Living               | 2 000 000             | 4 000 000             | 7 000 000             | 13 000 000  |
| Infrastructure Services | Roads and Stormwater          | Bridge Assessment and Design - Stiebeuel River Pedestrian Bridges | Ward 3   | Dignified Living               | 1 700 000             | 1 000 000             | 1 000 000             | 3 700 000   |
| Infrastructure Services | Roads and Stormwater          | Bridge Assessment and Design Stellenbosch and surrounding         | Ward 2,3 | Dignified Living               | 1 500 000             | 1 500 000             | 500 000               | 3 500 000   |
| Infrastructure Services | Roads and Stormwater          | Devon Valley Roads - Safety Improvements Structural Repairs       | Ward 19  | Dignified Living               | 500 000               | -                     | -                     | 500 000     |
| Infrastructure Services | Roads and Stormwater          | Furniture, Tools & Equipment: Roads & Stormwater                  | Admin HQ | Good Governance and Compliance | 100 000               | 400 000               | 400 000               | 900 000     |
| Infrastructure Services | Roads and Stormwater          | Parking Area Upgrades - Stellenbosch                              | WC024    | Valley of Possibility          | -                     | 1 000 000             | -                     | 1 000 000   |
| Infrastructure Services | Roads and Stormwater          | Reseal Roads - Franschhoek & Surrounding                          | Ward 1   | Dignified Living               | 1 500 000             | 2 000 000             | 3 000 000             | 6 500 000   |
| Infrastructure Services | Roads and Stormwater          | Reseal Roads - Klapmuts, Raithby & Surrounding                    | Ward 18  | Dignified Living               | 1 000 000             | -                     | -                     | 1 000 000   |
| 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 & Surrounding                         | WC024    | Dignified Living               | 3 500 000             | 5 000 000             | 8 000 000             | 16 500 000  |
| Infrastructure Services | Roads and Stormwater          | River Rehabilitation Implementation                               | WC024    | Dignified Living               | 1 500 000             | 2 000 000             | 1 500 000             | 5 000 000   |
| Infrastructure Services | Roads and Stormwater          | Specialized Vehicles: Roads and Stormwater                        | WC024    | Good Governance and Compliance | 6 000 000             | 2 000 000             | 5 000 000             | 13 000 000  |
| Infrastructure Services | Roads and Stormwater          | Upgrade Stormwater Retention Facilities                           | WC024    | Dignified Living               | -                     | 500 000               | -                     | 500 000     |
| Infrastructure Services | Roads and Stormwater          | Upgrade Stormwater System                                         | WC024    | Dignified Living               | 300 000               | 600 000               | 400 000               | 1 300 000   |
| Infrastructure Services | Roads and Stormwater          | Upgrade: Lower Dorp Street                                        | Ward 11  | Dignified Living               | 4 000 000             | 4 000 000             | -                     | 8 000 000   |
| Infrastructure Services | Roads and Stormwater          | Vehicles Fleet: Roads and Stormwater                              | WC024    | Good Governance and Compliance | -                     | 500 000               | 500 000               | 1 000 000   |
| Infrastructure Services | Roads and Stormwater          | Wilderbosch Extension to Trumali                                  | Ward 2   | Valley of Possibility          | -                     | 1 500 000             | -                     | 1 500 000   |
| Infrastructure Services | Roads and Stormwater          | Wilderbosch Extension to Technopark                               | Ward 2   | Valley of Possibility          | -                     | 2 000 000             | 2 000 000             | 4 000 000   |
| Infrastructure Services | Traffic Engineering           | Adhoc Intersection Improvements                                   | WC024    | Safe Valley                    | -                     | -                     | 2 000 000             | 2 000 000   |
| Infrastructure Services | Traffic Engineering           | Bird Street Dualling - Adam Tas to Kayamandi                      | WC024    | Dignified Living               | -                     | 10 000 000            | 50 000 000            | 60 000 000  |
| Infrastructure Services | Traffic Engineering           | Furniture, Tools & Equipment: Traffic Engineering                 | Admin HQ | Dignified Living               | 100 000               | 150 000               | 150 000               | 400 000     |
| Infrastructure Services | Traffic Engineering           | Jamestown Transport Network - School Street                       | Ward 21  | Dignified Living               | 16 000 000            | -                     | -                     | 16 000 000  |
| Infrastructure Services | Traffic Engineering           | Main Road Intersection Improvements: Franschhoek                  | Ward 1   | Dignified Living               | -                     | -                     | 1 500 000             | 1 500 000   |
| Infrastructure Services | Traffic Engineering           | Main road intersection improvements: Helshoogte rd/La Colline     | Ward 1   | Dignified Living               | -                     | -                     | 2 000 000             | 2 000 000   |
| Infrastructure Services | Traffic Engineering           | Main Road Intersection Improvements: R44 / Merriman Street        | WC024    | Dignified Living               | 1 500 000             | 3 000 000             | 2 000 000             | 6 500 000   |

**FINAL CAPITAL BUDGET 2026-2029**

**INFRASTRUCTURE SERVICES**

| Directorate             | Department                               | Name                                                                                            | Region   | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total |
|-------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------|----------|--------------------------------|-----------------------|-----------------------|-----------------------|-------------|
| Infrastructure Services | Traffic Engineering                      | Main Road Intersection Improvements: Strand / Adam Tas / Alexander                              | Ward 10  | Dignified Living               | 17 000 000            | 24 943 007            | -                     | 41 943 007  |
| Infrastructure Services | Traffic Engineering                      | Pedestrian Crossing Implementation                                                              | WC024    | Safe Valley                    | 300 000               | -                     | -                     | 300 000     |
| Infrastructure Services | Traffic Engineering                      | Raised Intersection Implementation                                                              | WC024    | Safe Valley                    | 500 000               | 600 000               | -                     | 1 100 000   |
| Infrastructure Services | Traffic Engineering                      | Road Safety Improvements                                                                        | WC024    | Safe Valley                    | 500 000               | 1 000 000             | 500 000               | 2 000 000   |
| Infrastructure Services | Traffic Engineering                      | Road Upgrades at School Precincts                                                               | WC024    | Dignified Living               | 500 000               | 500 000               | 500 000               | 1 500 000   |
| Infrastructure Services | Traffic Engineering                      | Specialized Equipment: Roadmarking Machine + Trailer                                            | WC024    | Good Governance and Compliance | -                     | 1 000 000             | 500 000               | 1 500 000   |
| Infrastructure Services | Traffic Engineering                      | Traffic Calming Projects: Implementation                                                        | Admin HQ | Safe Valley                    | 1 000 000             | 1 000 000             | 1 000 000             | 3 000 000   |
| Infrastructure Services | Traffic Engineering                      | Traffic Management Improvement Programme                                                        | WC024    | Safe Valley                    | 1 000 000             | -                     | -                     | 1 000 000   |
| Infrastructure Services | Traffic Engineering                      | Traffic Signal Control: Installation and Upgrading of Traffic Signals and Associated Components | WC024    | Safe Valley                    | 1 700 000             | 1 700 000             | 1 700 000             | 5 100 000   |
| Infrastructure Services | Traffic Engineering                      | Traffic Signal Management System                                                                | WC024    | Safe Valley                    | 500 000               | 1 500 000             | 1 500 000             | 3 500 000   |
| 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             | -                     | 2 500 000   |
| Infrastructure Services | Transport Planning                       | Adam Tas - Technopark Link Road                                                                 | WC024    | Safe Valley                    | 3 998 047             | 5 000 000             | 25 000 000            | 33 998 047  |
| Infrastructure Services | Transport Planning                       | Bicycle Lockup Facilities                                                                       | Ward 11  | Safe Valley                    | 300 000               | -                     | -                     | 300 000     |
| Infrastructure Services | Transport Planning                       | Comprehensive Integrated Transport Plan                                                         | WC024    | Good Governance and Compliance | 2 570 435             | 1 910 522             | 1 623 478             | 6 104 435   |
| Infrastructure Services | Transport Planning                       | Cycle Plan - Design & Implementation                                                            | WC024    | Safe Valley                    | 500 000               | 500 000               | 500 000               | 1 500 000   |
| Infrastructure Services | Transport Planning                       | Non-Motorised Transport Implementation                                                          | WC024    | Safe Valley                    | 2 000 000             | 3 000 000             | 4 000 000             | 9 000 000   |
| Infrastructure Services | Transport Planning                       | Non-Motorised Transport Plan                                                                    | WC024    | Safe Valley                    | 2 000 000             | -                     | 1 000 000             | 3 000 000   |
| Infrastructure Services | Transport Planning                       | Park and Ride (Transport Interchange)                                                           | WC024    | Safe Valley                    | -                     | 2 000 000             | 5 000 000             | 7 000 000   |
| Infrastructure Services | Transport Planning                       | Provision of Bulk Parking Planning & Development                                                | WC024    | Safe Valley                    | 500 000               | -                     | -                     | 500 000     |
| Infrastructure Services | Transport Planning                       | Public Transport Facilities (taxi ranks) new                                                    | WC024    | Safe Valley                    | 500 000               | 500 000               |                       | 1 000 000   |
| Infrastructure Services | Transport Planning                       | Public Transport Facilities (Taxi Ranks) Adhoc Upgrades                                         | Ward 1   | Safe Valley                    | 500 000               | 500 000               | -                     | 1 000 000   |
| Infrastructure Services | Transport Planning                       | Public Transport Infrastructure ( Public Transport Shelters & Embayments)                       | WC024    | Valley of Possibility          | 400 000               | 400 000               | 400 000               | 1 200 000   |
| Infrastructure Services | Transport Planning                       | Public Transport Planning - WC024                                                               | WC024    | Valley of Possibility          | 1 000 000             | 1 000 000             | -                     | 2 000 000   |
| Infrastructure Services | Transport Planning                       | Re-design of Bergzicht Public Transport Facility                                                | WC024    | Valley of Possibility          | 1 000 000             | 1 500 000             | 2 000 000             | 4 500 000   |
| Infrastructure Services | Transport Planning                       | Stellenbosch - Bicycle network                                                                  | WC024    | Valley of Possibility          | 200 000               | -                     | -                     | 200 000     |
| Infrastructure Services | Waste Management: Solid Waste Management | Expansion of the landfill site (New cells)                                                      | WC024    | Green and Sustainable Valley   | -                     | 23 000 000            | -                     | 23 000 000  |
| 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   | -                     | 2 000 000             | -                     | 2 000 000   |

**FINAL CAPITAL BUDGET 2026-2029**  
**INFRASTRUCTURE SERVICES**

| Directorate             | Department                                | Name                                                                     | Region                         | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total |
|-------------------------|-------------------------------------------|--------------------------------------------------------------------------|--------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|-------------|
| Infrastructure Services | Waste Management: Solid Waste Management  | Major Drop-Offs: Construction - Franschhoek                              | Ward 1                         | Green and Sustainable Valley   | 1 000 000             | 5 000 000             | -                     | 6 000 000   |
| Infrastructure Services | Waste Management: Solid Waste Management  | Major Drop-offs: Construction - Klapmuts                                 | Ward 18                        | Green and Sustainable Valley   | 7 141 917             | 2 000 000             | -                     | 9 141 917   |
| Infrastructure Services | Waste Management: Solid Waste Management  | Mini Waste drop-off facilities                                           | WC024                          | Green and Sustainable Valley   | 500 000               | 200 000               | -                     | 700 000     |
| Infrastructure Services | Waste Management: Solid Waste Management  | Plant and Vehicles: Solid Waste                                          | WC024                          | Dignified Living               | 9 000 000             | 4 500 000             | 5 000 000             | 18 500 000  |
| Infrastructure Services | Waste Management: Solid Waste Management  | Upgrade Material Recovery Facility                                       | WC024                          | Dignified Living               | 500 000               | 4 300 000             | 1 000 000             | 5 800 000   |
| Infrastructure Services | Waste Management: Solid Waste Management  | Waste containers                                                         | WC024                          | Green and Sustainable Valley   | 200 000               | 200 000               | -                     | 400 000     |
| 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 | 1 000 000             | 815 000               | 500 000               | 2 315 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Construction of New Dwarsriver Sewer Pumpstation.                        | Pniel, Lanquedoc, Johannesburg | Dignified Living               | 1 500 000             | 15 000 000            | 20 000 000            | 36 500 000  |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Extention Of WWTW: Stellenbosch                                          | Ward 11                        | Dignified Living               | -                     | -                     | 36 250 000            | 36 250 000  |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Furniture, Tools & Equipment: Sanitation                                 | Admin HQ                       | Dignified Living               | 200 000               | 400 000               | 500 000               | 1 100 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Pond rehabilitation and pond pumping systems construction WWTW           | WC024                          | Dignified Living               | 250 000               | 4 100 000             | -                     | 4 350 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Refurbish Plant & Equipment - Raithby WWTW                               | WC024                          | Dignified Living               | 1 000 000             | 8 000 000             | -                     | 9 000 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Sewer Pumpstation & Telemetry Upgrade                                    | WC024                          | Dignified Living               | 3 750 000             | 1 500 000             | 2 500 000             | 7 750 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Sewerpipe Replacement                                                    | WC024                          | Dignified Living               | 7 000 000             | 5 000 000             | 8 000 000             | 20 000 000  |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Specialized Vehicles: Sanitation                                         | WC024                          | Dignified Living               | 3 000 000             | 3 000 000             | 3 000 000             | 9 000 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Update Sewer Masterplan                                                  | WC024                          | Good Governance and Compliance | 1 500 000             | 750 000               | 1 500 000             | 3 750 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Upgrade Laboratory Equipment                                             | Admin HQ                       | Dignified Living               | -                     | 250 000               | 250 000               | 500 000     |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Upgrade of Dwarsriver Bulk Sewer network and pump lines                  | Pniel, Lanquedoc, Johannesburg | Dignified Living               | -                     | 2 000 000             | 2 000 000             | 4 000 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Upgrade of WWTW Wemmershoek                                              | Ward 1                         | Dignified Living               | 1 000 000             | -                     | -                     | 1 000 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Upgrade of WWTW: Klapmuts                                                | Ward 18                        | Dignified Living               | 30 272 850            | 2 500 000             | 30 000 000            | 62 772 850  |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Vehicles: Sanitation                                                     | WC024                          | Good Governance and Compliance | 1 000 000             | -                     | 1 250 000             | 2 250 000   |
| Infrastructure Services | Water and Wastewater Services: Sanitation | Vlottenburg Outfall Sewer: Construction of Digteby Sewerpipe (Servitude) | WC024                          | Dignified Living               | 50 000                | -                     | -                     | 50 000      |
| Infrastructure Services | Water and Wastewater Services: Water      | Bulk Water Supply Pipe and Reservoir: Stellenbosch                       | Ward 13                        | Valley of Possibility          | 30 890 632            | 8 000 000             | -                     | 38 890 632  |

**FINAL CAPITAL BUDGET 2026-2029**

**INFRASTRUCTURE SERVICES**

| Directorate             | Department                           | Name                                                     | Region                                          | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total          |
|-------------------------|--------------------------------------|----------------------------------------------------------|-------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Infrastructure Services | Water and Wastewater Services: Water | Bulk Water Supply Pipe: Cloetesville/ Idas Valley        | Ward 6                                          | Valley of Possibility          | 24 000 000            | -                     | -                     | 24 000 000           |
| Infrastructure Services | Water and Wastewater Services: Water | Bulk Water Upgrades Franschhoek                          | Ward 1                                          | Valley of Possibility          | 500 000               | -                     | -                     | 500 000              |
| Infrastructure Services | Water and Wastewater Services: Water | Chlorination Installation: Upgrade                       | WC024                                           | Valley of Possibility          | 500 000               | -                     | -                     | 500 000              |
| Infrastructure Services | Water and Wastewater Services: Water | Dwarsriver Bulk Supply Augmentation and Network Upgrades | Ward 4                                          | Valley of Possibility          | -                     | -                     | 500 000               | 500 000              |
| Infrastructure Services | Water and Wastewater Services: Water | Furniture, Tools & Equipment: Water                      | Admin HQ                                        | Dignified Living               | 200 000               | 200 000               | 250 000               | 650 000              |
| Infrastructure Services | Water and Wastewater Services: Water | New Reservoir & Pipeline: Vlotenburg                     | Ward 20                                         | Dignified Living               | 11 985 498            | 18 000 000            | 4 000 000             | 33 985 498           |
| Infrastructure Services | Water and Wastewater Services: Water | Reservoirs and Dam Safety                                | WC024                                           | Dignified Living               | 1 250 000             | 2 000 000             | 3 000 000             | 6 250 000            |
| Infrastructure Services | Water and Wastewater Services: Water | Specialized Vehicles: Water                              | WC024                                           | Good Governance and Compliance | 3 000 000             | 3 000 000             | 6 000 000             | 12 000 000           |
| Infrastructure Services | Water and Wastewater Services: Water | Uniepark & Helshoogte Storage and Supply scheme          | WC024                                           | Dignified Living               | 1 000 000             | 1 000 000             | -                     | 2 000 000            |
| Infrastructure Services | Water and Wastewater Services: Water | Update Water Masterplan                                  | WC024                                           | Dignified Living               | 1 250 000             | 1 500 000             | 1 500 000             | 4 250 000            |
| Infrastructure Services | Water and Wastewater Services: Water | Upgrade and Replace Water Meters                         | WC024                                           | Dignified Living               | 6 000 000             | 7 000 000             | 7 000 000             | 20 000 000           |
| Infrastructure Services | Water and Wastewater Services: Water | Upgrade of IdasValley WTP                                | Stellenbosch, Idasvalley, Kayamandi, Vlotenburg | Dignified Living               | 1 500 000             | 40 000 000            | 10 000 000            | 51 500 000           |
| Infrastructure Services | Water and Wastewater Services: Water | Vehicles: Water                                          | WC024                                           | Good Governance and Compliance | 3 000 000             | 2 000 000             | 750 000               | 5 750 000            |
| Infrastructure Services | Water and Wastewater Services: Water | Water Conservation & Demand Management                   | WC024                                           | Good Governance and Compliance | 2 000 000             | 2 500 000             | 3 000 000             | 7 500 000            |
| Infrastructure Services | Water and Wastewater Services: Water | Water Telemetry Upgrade                                  | WC024                                           | Good Governance and Compliance | 2 000 000             | 3 000 000             | -                     | 5 000 000            |
| Infrastructure Services | Water and Wastewater Services: Water | Waterpipe Replacement                                    | WC024                                           | Dignified Living               | 10 000 000            | 10 000 000            | 10 000 000            | 30 000 000           |
|                         |                                      |                                                          |                                                 |                                | <b>437 595 004</b>    | <b>480 025 742</b>    | <b>405 060 555</b>    | <b>1 322 681 301</b> |

**FINAL CAPITAL BUDGET 2026-2029**  
**COMMUNITY AND PROTECTION SERVICES**

| Directorate                       | Department                                | Name                                                             | Region   | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total |
|-----------------------------------|-------------------------------------------|------------------------------------------------------------------|----------|--------------------------------|-----------------------|-----------------------|-----------------------|-------------|
| Community and Protection Services | Cemeteries                                | Calcutta Memorial Park                                           | Ward 18  | Dignified Living               | 3 043 478             | -                     | -                     | 3 043 478   |
| 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                | 60 000                | 70 000                | 180 000     |
| Community and Protection Services | Community Development                     | Upgrading: Early Childhood Development Centres on Municipal Land | WC024    | Good Governance and Compliance | 2 173 913             | 2 608 696             | 6 500 000             | 11 282 609  |
| Community and Protection Services | Community Services: Library Services      | Furniture, Tools & Equipment: Pniel Library                      | Admin HQ | Good Governance and Compliance | -                     | 35 000                | 20 000                | 55 000      |
| Community and Protection Services | Community Services: Library Services      | Furniture, Tools and Equipment: Kayamandi                        | Admin HQ | Good Governance and Compliance | -                     | 10 000                | -                     | 10 000      |
| Community and Protection Services | Community Services: Library Services      | Library Books                                                    | WCO24    | Good Governance and Compliance | 200 000               | 210 000               | 21 000                | 431 000     |
| Community and Protection Services | Community Services: Library Services      | Vehicles                                                         | WCO24    | Good Governance and Compliance | -                     | 300 000               | -                     | 300 000     |
| Community and Protection Services | Director: Community & Protection Services | Furniture, Tools & Equipment : Protection Services               | WC024    | Good Governance and Compliance | -                     | 400 000               | -                     | 400 000     |
| Community and Protection Services | Disaster Management                       | Re tarring of the Stellenbosch fire station drill yard           | WC024    | Safe Valley                    | 1 000 000             | 1 000 000             | -                     | 2 000 000   |
| Community and Protection Services | Disaster Management                       | Vehicle fleet: Disaster Management                               | WC024    | Safe Valley                    | -                     | 5 000 000             | -                     | 5 000 000   |
| Community and Protection Services | Environmental Management: Implementation  | Furniture, Tools & Equipment: Air and Noise Control              | Admin HQ | Good Governance and Compliance | -                     | -                     | 150 000               | 150 000     |
| Community and Protection Services | Environmental Management: Implementation  | Furniture, Tools & Equipment: Environmental Management           | Admin HQ | Good Governance and Compliance | 200 000               | -                     | 250 000               | 450 000     |
| 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 | 1 500 000             | -                     | -                     | 1 500 000   |
| Community and Protection Services | Environmental Management: Urban Forestry  | Furniture, Tools & Equipment: Urban Forestry                     | Admin HQ | Good Governance and Compliance | -                     | 2 000 000             | 1 000 000             | 3 000 000   |

**FINAL CAPITAL BUDGET 2026-2029**  
**COMMUNITY AND PROTECTION SERVICES**

| Directorate                       | Department                                  | Name                                                                                       | Region   | Strategic Focus Area            | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total |
|-----------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------|----------|---------------------------------|-----------------------|-----------------------|-----------------------|-------------|
| Community and Protection Services | Environmental Management:<br>Urban Forestry | Specialized equipment: Urban Forestry                                                      | Admin HQ | Good Governance and Compliance  | -                     | 2 500 000             | -                     | 2 500 000   |
| Community and Protection Services | Environmental Management:<br>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                     | 7 000 000             | 3 650 000             | 13 826 675            | 24 476 675  |
| Community and Protection Services | Fire and Rescue Services                    | Furniture, Tools & Equipment:<br>Fire                                                      | Admin HQ | Good Governance and Compliance  | 500 000               | 100 000               | 1 000 000             | 1 600 000   |
| Community and Protection Services | Fire and Rescue Services                    | Rescue equipment                                                                           | WC024    | Safe Valley                     | 1 000 000             | -                     | 1 000 000             | 2 000 000   |
| Community and Protection Services | Fire and Rescue Services                    | Specialized Vehicles: Fire                                                                 | WC024    | Safe Valley                     | -                     | -                     | 3 000 000             | 3 000 000   |
| Community and Protection Services | Fire and Rescue Services                    | Vehicle fleet: Fire Services                                                               | WC024    | Safe Valley                     | -                     | 1 000 000             | -                     | 1 000 000   |
| Community and Protection Services | Halls                                       | Furniture, Tools & Equipment:<br>Halls                                                     | Admin HQ | Good Governance and Compliance  | 200 000               | 250 000               | 250 000               | 700 000     |
| Community and Protection Services | Halls                                       | Upgrading of Halls                                                                         | WC024    | Dignified Living                | 1 000 000             | 500 000               | 500 000               | 2 000 000   |
| Community and Protection Services | Halls                                       | Vehicle Fleet: Halls                                                                       | WC024    | Good Governance and Compliance  | 500 000               | 500 000               | -                     | 1 000 000   |
| Community and Protection Services | Law Enforcement and Security                | Furniture, Tools & Equipment:<br>Law Enforcement                                           | Admin HQ | Good Governance and Compliance  | -                     | 200 000               | 200 000               | 400 000     |
| Community and Protection Services | Law Enforcement and Security                | Install and Upgrade CCTV/ LPR<br>Cameras In WC024                                          | WC024    | Safe Valley                     | 2 500 000             | 2 500 000             | 3 000 000             | 8 000 000   |
| Community and Protection Services | Law Enforcement and Security                | Install Computerized Access<br>Security Systems and CCTV<br>Cameras At Municipal Buildings | WC024    | Safe Valley                     | 2 000 000             | 1 500 000             | 1 500 000             | 5 000 000   |
| Community and Protection Services | Law Enforcement and Security                | K9 Unit                                                                                    | WC024    | Safe Valley                     | 869 565               | -                     | -                     | 869 565     |
| Community and Protection Services | Law Enforcement and Security                | Law Enforcement Tools and<br>Equipment                                                     | Admin HQ | Safe Valley                     | 1 500 000             | 750 000               | 750 000               | 3 000 000   |
| Community and Protection Services | Law Enforcement and Security                | Neighborhood Watch Safety<br>equipment                                                     | WC024    | Safe Valley                     | 500 000               | 500 000               | 500 000               | 1 500 000   |
| Community and Protection Services | Law Enforcement and Security                | Security Upgrades                                                                          | WC024    | Safe Valley                     | -                     | 250 000               | 250 000               | 500 000     |
| Community and Protection Services | Law Enforcement and Security                | Vehicle Fleet: Law Enforcement                                                             | WC024    | Good Governance and Compliance  | 3 000 000             | 3 000 000             | 3 000 000             | 9 000 000   |
| Community and Protection Services | Parks and Cemeteries                        | Beautification of Parks and<br>Cemeteries                                                  | WC024    | Green and Sustainable<br>Valley | 5 865 261             | 1 869 565             | 2 000 000             | 9 734 826   |
| Community and Protection Services | Parks and Cemeteries                        | Fencing :Parks and Gardens                                                                 | WC024    | Safe Valley                     | 1 869 565             | 869 565               | 1 000 000             | 3 739 130   |
| Community and Protection Services | Parks and Cemeteries                        | Furniture, Tools & Equipment:<br>Parks & Cemetries                                         | Admin HQ | Good Governance and Compliance  | 300 000               | 200 000               | 500 000               | 1 000 000   |

**FINAL CAPITAL BUDGET 2026-2029**  
**COMMUNITY AND PROTECTION SERVICES**

| Directorate                       | Department                      | Name                                                           | Region   | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | 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   | 200 000               | -                     | 500 000               | 700 000            |
| Community and Protection Services | Parks and Cemeteries            | Urban Greening: Beautification: Main Routes and Tourist Routes | WC024    | Green and Sustainable Valley   | 200 000               | 200 000               | 200 000               | 600 000            |
| 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 | Sports Grounds and Picnic Sites | Fencing: Sport Grounds (WC024)                                 | WC024    | Safe Valley                    | 1 300 000             | 500 000               | 500 000               | 2 300 000          |
| Community and Protection Services | Sports Grounds and Picnic Sites | Furniture, Tools & Equipment: Sports                           | Admin HQ | Good Governance and Compliance | 350 000               | 400 000               | 400 000               | 1 150 000          |
| Community and Protection Services | Sports Grounds and Picnic Sites | Installation of cricket nets                                   | WC024    | Dignified Living               | 250 000               | 150 000               | 150 000               | 550 000            |
| Community and Protection Services | Sports Grounds and Picnic Sites | Jonkershoek Picnic Site                                        | Ward 5   | Valley of Possibility          | 300 000               | 200 000               | 200 000               | 700 000            |
| Community and Protection Services | Sports Grounds and Picnic Sites | Recreational Equipment Sport                                   | WC024    | Valley of Possibility          | 100 000               | 300 000               | 300 000               | 700 000            |
| Community and Protection Services | Sports Grounds and Picnic Sites | Specialized Vehicles: Sports                                   | WC024    | Dignified Living               | 700 000               | 1 200 000             | 1 200 000             | 3 100 000          |
| Community and Protection Services | Sports Grounds and Picnic Sites | Upgrade of Sport Facilities                                    | WC024    | Dignified Living               | 3 200 000             | 3 700 000             | 4 200 000             | 11 100 000         |
| Community and Protection Services | Traffic Services                | Furniture, Tools & Equipment: Traffic Services                 | Admin HQ | Good Governance and Compliance | 350 000               | 200 000               | -                     | 550 000            |
| Community and Protection Services | Traffic Services                | Replacement of vehicles                                        | Ward 12  | 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 | -                     | 3 000 000             | -                     | 3 000 000          |
| Community and Protection Services | Traffic Services                | Traffic Fleet                                                  | Ward 1   | Safe Valley                    | 1 500 000             | 1 500 000             | 1 500 000             | 4 500 000          |
|                                   |                                 |                                                                |          |                                | <b>51 521 782</b>     | <b>48 512 826</b>     | <b>49 937 675</b>     | <b>149 972 283</b> |

**FINAL CAPITAL BUDGET 2026-2029**

**CORPORATE SERVICES**

| Directorate        | Department                                      | Name                                                                 | Region   | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total        |
|--------------------|-------------------------------------------------|----------------------------------------------------------------------|----------|--------------------------------|-----------------------|-----------------------|-----------------------|--------------------|
| Corporate Services | Information and Communications Technology (ICT) | Fibre Optic Implementation                                           | 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) | ICT Cable Reticulation and Management                                | Admin HQ | Valley of Possibility          | 1 000 000             | 1 500 000             | 500 000               | 3 000 000          |
| Corporate Services | Information and Communications Technology (ICT) | Purchase and Replacement of Computer/software and Peripheral devices | Admin HQ | Good Governance and Compliance | 2 500 000             | 3 500 000             | 2 000 000             | 8 000 000          |
| Corporate Services | Information and Communications Technology (ICT) | Server Storage expansion and upgrades                                | Admin HQ | Good Governance and Compliance | 2 000 000             | 2 000 000             | 1 000 000             | 5 000 000          |
| 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             | 2 500 000             | 6 500 000          |
| Corporate Services | Information and Communications Technology (ICT) | Upgrading Communication Network                                      | Admin HQ | Safe Valley                    | 1 500 000             | 2 250 000             | 1 100 000             | 4 850 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Airconditioners                                                      | WC024    | Dignified Living               | 200 000               | -                     | -                     | 200 000            |
| Corporate Services | Properties and Municipal Building Maintenance   | Furniture, Tools & Equipment: Property Management                    | Admin HQ | Good Governance and Compliance | -                     | 250 000               | 500 000               | 750 000            |
| Corporate Services | Properties and Municipal Building Maintenance   | Kayamandi: Upgrading of Makapula Hall                                | Ward 14  | Dignified Living               | 500 000               | -                     | -                     | 500 000            |
| Corporate Services | Properties and Municipal Building Maintenance   | La Motte Fire Station                                                | Ward 2   | Safe Valley                    | 100 000               | -                     | -                     | 100 000            |
| Corporate Services | Properties and Municipal Building Maintenance   | Structural Improvement: General                                      | WC024    | Valley of Possibility          | -                     | -                     | 2 000 000             | 2 000 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Structural Maintenance/Upgrade: Beltana                              | WC024    | Valley of Possibility          | 30 000 000            | -                     | -                     | 30 000 000         |
| Corporate Services | Properties and Municipal Building Maintenance   | Structural Upgrade: Heritage Building                                | WC024    | Valley of Possibility          | 400 000               | 1 500 000             | -                     | 1 900 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Traffic Offices                                                      | WC024    | Safe Valley                    | 1 000 000             | 7 000 000             | 7 000 000             | 15 000 000         |
| Corporate Services | Properties and Municipal Building Maintenance   | Upgrading and conversion of Fire House to a Training Centre          | 0        | Good Governance and Compliance | -                     | 400 000               | 1 500 000             | 1 900 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Upgrading Fencing                                                    | WC024    | Safe Valley                    | 300 000               | 500 000               | 500 000               | 1 300 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Upgrading of New Office Space: Ryneveld Street                       | WC024    | Valley of Possibility          | 1 600 000             | -                     | -                     | 1 600 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Upgrading of Office Space: Community Services (Urban Forestry)       | WC024    | Good Governance and Compliance | 1 000 000             | -                     | 80 000                | 1 080 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Upgrading: Admin Building and Community Hall                         | Ward 1   | Valley of Possibility          | 2 250 000             | 250 000               | -                     | 2 500 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Upgrading: Law Enforcement Offices                                   | WC024    | Safe Valley                    | 2 500 000             | 2 500 000             | -                     | 5 000 000          |
| Corporate Services | Properties and Municipal Building Maintenance   | Upgrading: Main Office Complex                                       | WC024    | Valley of Possibility          | 250 000               | 5 000 000             | 10 000 000            | 15 250 000         |
|                    |                                                 |                                                                      |          |                                | <b>52 100 000</b>     | <b>31 150 000</b>     | <b>31 180 000</b>     | <b>114 430 000</b> |



**FINAL CAPITAL BUDGET 2026-2029**

**FINANCIAL SERVICES**

| Directorate        | Department                    | Name                                    | Region   | Strategic Focus Area           | Budget<br>2026 / 2027 | Budget<br>2027 / 2028 | Budget<br>2028 / 2029 | MTREF Total      |
|--------------------|-------------------------------|-----------------------------------------|----------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------|
| Financial Services | Financial Management Services | Furniture, Tools & Equipment: FS        | Admin HQ | Good Governance and Compliance | 100 000               | 90 000                | 100 000               | 290 000          |
| Financial Services | Financial Management Services | Furniture, Tools & Equipment: Rev n Exp | Admin HQ | Good Governance and Compliance | 150 000               | 80 000                | 75 000                | 305 000          |
| Financial Services | Financial Management Services | Furniture, Tools & Equipment: SCM       | Admin HQ | Good Governance and Compliance | 150 000               | 80 000                | 75 000                | 305 000          |
| Financial Services | Financial Management Services | Vehicle Fleet: FMS                      | Admin HQ | Good Governance and Compliance | 2 500 000             | 1 000 000             | -                     | 3 500 000        |
| Financial Services | Financial Management Stores   | Upgrade Municipal Stores                | Admin HQ | Good Governance and Compliance | 1 000 000             | 1 000 000             | -                     | 2 000 000        |
|                    |                               |                                         |          |                                | <b>3 900 000</b>      | <b>2 250 000</b>      | <b>250 000</b>        | <b>6 400 000</b> |

## **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 (2025/2026)
- SA12b- Property rates by category (2026/2027)
- 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 Supporting detail to 'Budgeted Financial Performance'**

| Description                                                                             | Ref | 2022/23         | 2023/24         | 2024/25          | Current Year 2025/26 |                  |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------------|-----|-----------------|-----------------|------------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                         |     | Audited Outcome | Audited Outcome | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                                       |     |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>REVENUE ITEMS:</b>                                                                   |     |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <u>Exchange revenue</u>                                                                 |     |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <u>Service charges - Electricity</u>                                                    | 6   |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Appliance Maintenance                                                                   |     | –               | –               | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| Availability Charges                                                                    |     | 693             | 902             | 848              | –                    | –                | –                  | (1)               | –                                                   | –                      | –                      |
| Connection/Reconnection                                                                 |     | 3 522           | 2 840           | 1 354            | 5 398                | 5 398            | 5 398              | 1 947             | 5 976                                               | 6 616                  | 7 325                  |
| Electricity Distribution Revenue for Services                                           |     | –               | –               | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| Electricity Sales                                                                       |     | 795 988         | 895 882         | 1 054 791        | 1 301 441            | 1 326 441        | 1 326 441          | 877 465           | 1 468 502                                           | 1 625 779              | 1 799 900              |
| Joint Pole Usage                                                                        |     | –               | –               | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| Meter Compliance Testing                                                                |     | –               | –               | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| Meter Reading Fees                                                                      |     | 63              | 95              | 142              | 72                   | 72               | 72                 | 149               | 80                                                  | 88                     | 98                     |
| Notice Revenues                                                                         |     | 20              | 8               | 9                | 23                   | 23               | 23                 | 28                | 26                                                  | 29                     | 32                     |
| Temporary Service Plant                                                                 |     | –               | –               | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Service charges - Electricity</b>                                              |     | <b>800 286</b>  | <b>899 727</b>  | <b>1 057 143</b> | <b>1 306 934</b>     | <b>1 331 934</b> | <b>1 331 934</b>   | <b>879 588</b>    | <b>1 474 584</b>                                    | <b>1 632 512</b>       | <b>1 807 354</b>       |
| <i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>     |     | –               | –               | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>       |     | (20 303)        | (25 142)        | (30 764)         | (90 985)             | (90 985)         | (90 985)           | (25 557)          | (100 729)                                           | (111 518)              | (123 461)              |
| <b>Net Service charges - Electricity</b>                                                |     | <b>779 984</b>  | <b>874 586</b>  | <b>1 026 379</b> | <b>1 215 949</b>     | <b>1 240 949</b> | <b>1 240 949</b>   | <b>854 031</b>    | <b>1 373 854</b>                                    | <b>1 520 994</b>       | <b>1 683 893</b>       |
| <u>Service charges - Water</u>                                                          | 6   |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Agricultural and Rural Water Service                                                    |     | (7 785)         | 205             | 242              | (9 290)              | 300              | 300                | 305               | 315                                                 | 331                    | 347                    |
| Availability Charges                                                                    |     | 571             | 659             | 644              | –                    | –                | –                  | (5)               | –                                                   | –                      | –                      |
| Connection/Disconnection                                                                |     | 253             | 251             | 339              | 302                  | 302              | 302                | 103               | 317                                                 | 333                    | 349                    |
| Industrial Water                                                                        |     | 62 496          | 73 579          | 76 556           | 74 574               | 74 574           | 74 574             | 65 615            | 78 302                                              | 82 218                 | 86 328                 |
| Meter Reading Fees                                                                      |     | 3               | 3               | 5                | 3                    | 3                | 3                  | 1                 | 3                                                   | 3                      | 3                      |
| Sale                                                                                    |     | 113 545         | 127 133         | 121 944          | 145 870              | 148 780          | 148 780            | 89 671            | 156 219                                             | 164 030                | 172 232                |
| Urban Higher Level Service                                                              |     | –               | –               | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Service charges - Water (month)</b>                                            |     | <b>169 082</b>  | <b>201 829</b>  | <b>199 730</b>   | <b>211 459</b>       | <b>223 959</b>   | <b>223 959</b>     | <b>155 691</b>    | <b>235 157</b>                                      | <b>246 915</b>         | <b>259 260</b>         |
| <i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i> |     | (6 944)         | 1 442           | 10 102           | (10 006)             | (10 006)         | (10 006)           | 19 912            | (10 506)                                            | (11 031)               | (11 583)               |
| <b>Net Service charges - Water</b>                                                      |     | <b>162 138</b>  | <b>203 271</b>  | <b>209 832</b>   | <b>201 453</b>       | <b>213 953</b>   | <b>213 953</b>     | <b>175 604</b>    | <b>224 651</b>                                      | <b>235 883</b>         | <b>247 677</b>         |
| <u>Service charges - Waste Water Management</u>                                         | 6   |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Agricultural and Rural                                                                  |     | –               | –               | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |

| Description                                                                         | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Availability Charges                                                                | 6   | 1 356           | 1 691           | 2 141           | –                    | –               | –                  | (8)               | –                                                   | –                      | –                      |
| Connection/Reconnection                                                             |     | 68              | 62              | 93              | 83                   | 83              | 83                 | 48                | 88                                                  | 93                     | 98                     |
| Higher Level Service                                                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Industrial Effluent                                                                 |     | 12 829          | 14 629          | 17 448          | 15 641               | 15 641          | 15 641             | 15 795            | 16 580                                              | 17 574                 | 18 629                 |
| Industrial Waste Water                                                              |     | 35 282          | 37 781          | 41 188          | 43 016               | 43 016          | 43 016             | 36 788            | 45 597                                              | 48 333                 | 51 233                 |
| Pump/Removal of Waste Water                                                         |     | 6 370           | 6 818           | 8 438           | 7 766                | 7 766           | 7 766              | 7 867             | 8 232                                               | 8 726                  | 9 249                  |
| Sanitation Charges                                                                  |     | 58 650          | 52 376          | 45 623          | 77 109               | 77 109          | 77 109             | 28 100            | 81 736                                              | 86 640                 | 91 839                 |
| Treatment of Effluent                                                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Service charges - Waste Water Management                                      |     | 114 555         | 113 357         | 114 931         | 143 615              | 143 615         | 143 615            | 88 591            | 152 232                                             | 161 366                | 171 048                |
| Less Revenue Foregone (in excess of free sanitation service to indigent households) |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Less Cost of Free Basis Services (free sanitation service to indigent households)   |     | (7 815)         | 1 595           | 12 675          | (11 502)             | (11 502)        | (11 502)           | 25 372            | (12 192)                                            | (12 924)               | (13 699)               |
| Net Service charges - Waste Water Management                                        |     | 106 739         | 114 952         | 127 606         | 132 113              | 132 113         | 132 113            | 113 963           | 140 040                                             | 148 442                | 157 348                |
| Service charges - Waste Management                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Availability Charges                                                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Carrier Bags                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Disposal Facilities                                                                 |     | 3 938           | 4 274           | 3 645           | 5 779                | 5 779           | 5 779              | 3 999             | 6 126                                               | 6 494                  | 6 883                  |
| Refuse Bags                                                                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Refuse Removal                                                                      |     | 97 393          | 90 481          | 76 532          | 131 557              | 136 557         | 136 557            | 45 789            | 144 751                                             | 153 436                | 162 642                |
| Skip                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Waste Bins                                                                          |     | 19              | 18              | 40              | 23                   | 23              | 23                 | 30                | 24                                                  | 25                     | 27                     |
| Total refuse removal revenue                                                        |     | 101 350         | 94 773          | 80 217          | 137 359              | 142 359         | 142 359            | 49 818            | 150 901                                             | 159 955                | 169 552                |
| Less Revenue Foregone (in excess of one removal a week to indigent households)      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Less Cost of Free Basis Services (removed once a week to indigent households)       |     | (11 514)        | 1 553           | 21 219          | (24 570)             | (24 570)        | (24 570)           | 43 530            | (26 044)                                            | (27 607)               | (29 263)               |
| Net Service charges - Waste Management                                              |     | 89 837          | 96 327          | 101 437         | 112 789              | 117 789         | 117 789            | 93 348            | 124 857                                             | 132 348                | 140 289                |
| Sales of Goods and Rendering of Services                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Academic Services                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Advertisements                                                                      | –   | –               | –               | 2               | 2                    | 2               | –                  | 2                 | 2                                                   | 2                      |                        |
| Amendment Fees                                                                      | –   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |

| Description                               | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Application Fees for Land Usage           |     | 1 139           | 1 188           | 2 167           | 1 312                | 1 312           | 1 312              | 1 813             | 1 377                                               | 1 446                  | 1 519                  |
| Building Plan Approval                    |     | 6 783           | 8 720           | 10 782          | 7 815                | 14 815          | 14 815             | 13 572            | 15 556                                              | 16 334                 | 17 150                 |
| Building Plan Clause Levy                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Buyers Card                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Camping Fees                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Cemetery and Burial                       |     | 1 106           | 1 271           | 1 314           | 1 125                | 1 125           | 1 125              | 1 092             | 1 181                                               | 1 240                  | 1 302                  |
| Cleaning and Removal                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Clearance Certificates                    |     | 465             | 590             | 783             | 1 253                | 1 253           | 1 253              | 670               | 1 315                                               | 1 381                  | 1 450                  |
| Computer Services                         |     | 14              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Day Care Fees                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Demolition Application Fees               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Development Charges                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Domestic Services                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Drainage Fees                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Encroachment Fees                         |     | 5 534           | 6 488           | 8 229           | 6 193                | 6 193           | 6 193              | 7 454             | 6 502                                               | 6 827                  | 7 169                  |
| Entrance Fees                             |     | 1 038           | 262             | 650             | 935                  | 935             | 935                | 683               | 982                                                 | 1 031                  | 1 082                  |
| Escort Fees                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Exempted Parking                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fire Services                             |     | 182             | 246             | 121             | 210                  | 210             | 210                | 122               | 221                                                 | 232                    | 243                    |
| Health Services                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing (Boarding Services)               |     | 352             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Immunisation Fees                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Laboratory Services                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Legal Fees                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Library Fees                              |     | 1               | 9 508           | 9 634           | 2                    | 2               | 2                  | -                 | 2                                                   | 2                      | 2                      |
| Management Fees                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Meal and Refreshment                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Membership Fees                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Objections and Appeals                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Occupation Certificates                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Parking Fees                              |     | 4 422           | 5 723           | 5 029           | 5 095                | 5 095           | 5 095              | 3 210             | 5 349                                               | 5 617                  | 5 898                  |
| Photo copies, Faxes and Telephone charges |     | 66              | 79              | 76              | 77                   | 77              | 77                 | 68                | 80                                                  | 84                     | 89                     |
| Removal of Restrictions                   |     | 131             | 58              | 142             | 151                  | 151             | 151                | 88                | 159                                                 | 167                    | 175                    |

| Description                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Sale of Carbon Credits                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sale of Goods                                  |     | 460             | 604             | 629             | 599                  | 599             | 599                | 671               | 628                                                 | 660                    | 693                    |
| Scrap, Waste & Other Goods                     |     | -               | 30              | 342             | 824                  | 824             | 824                | -                 | 865                                                 | 908                    | 954                    |
| Shared Services                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Squatter Re-allocation                         |     | 5               | 1               | 1               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Stone and Gravel                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Streets/Street Markets (Informal Traders)      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Town Planning and Servitudes                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Traffic Control                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Transport Fees                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Valuation Services                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Water Meter Protectors                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Weighbridge Fees                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Sales of Goods and Rendering of Services |     | 21 698          | 34 767          | 39 900          | 25 591               | 32 591          | 32 591             | 29 442            | 34 220                                              | 35 931                 | 37 728                 |
| Agency Services                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| District Municipalities                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Eastern Cape                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Free State                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Gauteng                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| KwazuluNatal                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Limpopo                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Mpumalanga                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Northern Cape                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Northwest                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Western Cape                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total District Municipalities                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| National                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| AARTO                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Department of Environmental Affairs            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total National                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Provincial                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Eastern Cape                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Free State                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |



| Description                                                      | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Gauteng                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| KwazuluNatal                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Limpopo                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Mpumalanga                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Northern Cape                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Northwest                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Western Cape                                                     |     | 3 438           | 3 697           | 3 817           | 3 961                | 3 961           | 3 961              | 3 513             | 4 159                                               | 4 367                  | 4 586                  |
| <b>Total Provincial</b>                                          |     | <b>3 438</b>    | <b>3 697</b>    | <b>3 817</b>    | <b>3 961</b>         | <b>3 961</b>    | <b>3 961</b>       | <b>3 513</b>      | <b>4 159</b>                                        | <b>4 367</b>           | <b>4 586</b>           |
| <b>Total Agency Services</b>                                     |     | <b>3 438</b>    | <b>3 697</b>    | <b>3 817</b>    | <b>3 961</b>         | <b>3 961</b>    | <b>3 961</b>       | <b>3 513</b>      | <b>4 159</b>                                        | <b>4 367</b>           | <b>4 586</b>           |
| <b>Interest - Deemed Interest</b>                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Interest earned from Receivables</b>                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Affiliates/Related Parties/Associated Companies                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity                                                      |     | 1 871           | 3 777           | 4 362           | 2 156                | 2 156           | 2 156              | 2 539             | 2 253                                               | 2 309                  | 2 378                  |
| Housing                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Land Sales                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Selling Schemes                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Merchandising, Jobbing and Contracts                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Property Rental Debtors                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| SARS                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Service Charges                                                  |     | 1 045           | 1 152           | 965             | -                    | -               | -                  | 741               | -                                                   | -                      | -                      |
| Sporting and Other Bodies                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Staff                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Waste Management                                                 |     | 2 806           | 3 992           | 4 574           | 3 233                | 3 233           | 3 233              | 4 005             | 3 379                                               | 3 463                  | 3 532                  |
| Waste Water Management                                           |     | 2 232           | 3 028           | 3 391           | 2 571                | 2 571           | 2 571              | 2 832             | 2 687                                               | 2 754                  | 2 809                  |
| Water                                                            |     | 8 514           | 11 556          | 13 156          | 11 013               | 11 013          | 11 013             | 10 848            | 11 508                                              | 11 796                 | 12 150                 |
| Shared Services                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Interest earned from Receivables</b>                    |     | <b>16 467</b>   | <b>23 505</b>   | <b>26 447</b>   | <b>18 972</b>        | <b>18 972</b>   | <b>18 972</b>      | <b>20 965</b>     | <b>19 826</b>                                       | <b>20 322</b>          | <b>20 869</b>          |
| <b>Interest earned from Current and Non Current Assets</b>       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bank Accounts                                                    |     | 5 423           | 8 848           | 9 771           | 10 327               | 9 327           | 9 327              | 8 407             | 9 836                                               | 9 369                  | 8 924                  |
| Financial Assets                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Short Term Investments and Call Accounts                         |     | 36 827          | 48 464          | 51 663          | 53 653               | 43 653          | 43 653             | 35 020            | 41 470                                              | 39 501                 | 37 624                 |
| <b>Total Interest earned from Current and Non Current Assets</b> |     | <b>42 250</b>   | <b>57 312</b>   | <b>61 434</b>   | <b>63 980</b>        | <b>52 980</b>   | <b>52 980</b>      | <b>43 427</b>     | <b>51 306</b>                                       | <b>48 869</b>          | <b>46 548</b>          |

| Description                            | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b><u>Dividends</u></b>                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| External Investment                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Municipal Entities                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Dividends</b>                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b><u>Rent on Land</u></b>             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Land                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Prospecting, Mining, Royalties         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Servitudes                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Rent on Land</b>              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b><u>Rental from Fixed Assets</u></b> |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Market Related</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological Assets                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                    |     | 7 591           | 6 360           | 7 023           | 8 745                | 8 745           | 8 745              | 8 886             | 9 183                                               | 9 642                  | 10 124                 |
| Property Plant and Equipment           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Market Related</b>            |     | <b>7 591</b>    | <b>6 360</b>    | <b>7 023</b>    | <b>8 745</b>         | <b>8 745</b>    | <b>8 745</b>       | <b>8 886</b>      | <b>9 183</b>                                        | <b>9 642</b>           | <b>10 124</b>          |
| <b>Non-market Related</b>              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological Assets                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                    |     | 4 197           | 3 871           | 3 883           | 4 826                | 4 826           | 4 826              | 772               | 5 068                                               | 5 321                  | 5 587                  |
| Property Plant and Equipment           |     | 585             | 825             | 827             | 678                  | 678             | 678                | 793               | 712                                                 | 747                    | 785                    |
| <b>Total Non-market Related</b>        |     | <b>4 782</b>    | <b>4 696</b>    | <b>4 710</b>    | <b>5 504</b>         | <b>5 504</b>    | <b>5 504</b>       | <b>1 565</b>      | <b>5 779</b>                                        | <b>6 068</b>           | <b>6 372</b>           |
| <b>Total Rental from Fixed Assets</b>  |     | <b>12 373</b>   | <b>11 056</b>   | <b>11 733</b>   | <b>14 249</b>        | <b>14 249</b>   | <b>14 249</b>      | <b>10 451</b>     | <b>14 962</b>                                       | <b>15 710</b>          | <b>16 496</b>          |
| <b><u>Licences or Permits</u></b>      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Angling/Fishing                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Atmospheric Emissions                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Boat                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Dog                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fauna and Flora                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Filming Fees                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Game                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Health Certificates                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| Description                                 | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Hiking Trails                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Hoarding (Collecting/Storing)               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Market Porters                              |     | 165             | 207             | 199             | 190                  | 190             | 190                | 181               | 199                                                 | 209                    | 220                    |
| Road and Transport                          |     | 8 240           | 7 942           | 7 697           | 8 562                | 8 562           | 8 562              | 6 790             | 8 990                                               | 9 440                  | 9 912                  |
| Threatened and Protected Species            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Trading                                     |     | 3               | 0               | 0               | 3                    | 3               | 3                  | 67                | 3                                                   | 3                      | 3                      |
| <b>Total Licences or Permits</b>            |     | <b>8 408</b>    | <b>8 149</b>    | <b>7 896</b>    | <b>8 754</b>         | <b>8 754</b>    | <b>8 754</b>       | <b>7 038</b>      | <b>9 192</b>                                        | <b>9 652</b>           | <b>10 134</b>          |
| <b>Special Rating Levies</b>                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural Properties                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Business and Commercial Properties          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Industrial Properties                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Mining Properties                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Public Benefit Organisations                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Public Service Infrastructure Properties    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Public Service Purposes Properties          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Residential Properties                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Residential Sectional Title Garages         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sport Clubs and Fields                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vacant Land                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Special Rating Levies</b>          |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Construction Contract Revenue</b>        |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Development Charges</b>                  |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>51 139</b>                                       | <b>53 696</b>          | <b>56 380</b>          |
| <b>Operational Revenue</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Administrative Handling Fees                |     | 285             | 257             | 247             | 327                  | 327             | 327                | 206               | 344                                                 | 361                    | 379                    |
| Arbor City Awards Competition               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bad Debts Recovered                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bontle Ke Botho Cleaning and Greening Award |     | 33 465          | 36 107          | 41 102          | 48 704               | 48 704          | 48 704             | 32 230            | -                                                   | -                      | -                      |
| Breakages and Losses Recovered              |     | 3               | 3               | 37              | 3                    | 3               | 3                  | 1                 | 3                                                   | 3                      | 4                      |
| Bursary Repayment                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Collection Charges                          |     | 2 727           | 56              | 659             | 1 013                | 1 013           | 1 013              | 996               | 1 063                                               | 1 116                  | 1 172                  |
| Commission                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Discounts and Early Settlements             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Incidental Cash Surpluses                   |     | 6               | 2               | 2               | 7                    | 7               | 7                  | 7                 | 7                                                   | 7                      | 8                      |

| Description                                                                                                                | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Inspection Fees                                                                                                            |     | 30              | 8               | 0               | 56                   | 56              | 56                 | –                 | 59                                                  | 62                     | 65                     |
| Insurance Refund                                                                                                           |     | 1 065           | 2 818           | 3 673           | 1 225                | 1 225           | 1 225              | 2 374             | 1 286                                               | 1 351                  | 1 418                  |
| Merchandising, Jobbing and Contracts                                                                                       |     | 4 861           | 4 917           | 1 872           | 5 452                | 5 452           | 5 452              | 2 282             | 5 724                                               | 6 011                  | 6 311                  |
| Recovery Maintenance                                                                                                       |     | 614             | 535             | 879             | 708                  | 708             | 708                | 1 132             | 743                                                 | 780                    | 819                    |
| Registration Fees                                                                                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Request for Information                                                                                                    |     | 59              | 60              | 50              | 101                  | 101             | 101                | 35                | 106                                                 | 112                    | 117                    |
| Sale of Property                                                                                                           |     | –               | 1 618           | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Skills Development Levy Refund                                                                                             |     | 865             | 932             | 926             | 995                  | 995             | 995                | 515               | 1 044                                               | 1 097                  | 1 151                  |
| Staff and Councillors Recoveries                                                                                           |     | 629             | 420             | 579             | 642                  | 642             | 642                | 384               | 674                                                 | 708                    | 743                    |
| <b>Total Operational Revenue</b>                                                                                           |     | <b>44 608</b>   | <b>47 734</b>   | <b>50 025</b>   | <b>59 231</b>        | <b>59 231</b>   | <b>59 231</b>      | <b>40 163</b>     | <b>11 054</b>                                       | <b>11 607</b>          | <b>12 188</b>          |
| <b><u>Non-Exchange revenue</u></b>                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b><u>Property Rates</u></b>                                                                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural Properties                                                                                                    |     | 19 436          | 20 790          | 21 963          | 25 627               | 25 726          | 25 726             | 22 702            | 27 286                                              | 28 923                 | 30 659                 |
| Business and Commercial Properties                                                                                         |     | 160 005         | 169 353         | 182 248         | 198 337              | 194 809         | 194 809            | 164 864           | 208 551                                             | 221 110                | 234 427                |
| Industrial Properties                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Mining Properties                                                                                                          |     | –               | –               | –               | 18                   | 18              | 18                 | 18                | 19                                                  | 20                     | 21                     |
| Public Benefit Organisations                                                                                               |     | 39              | 42              | 44              | 27                   | 57              | 57                 | 57                | 66                                                  | 70                     | 74                     |
| Public Service Infrastructure Properties                                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Public Service Purposes Properties                                                                                         |     | 9 565           | 10 225          | 10 909          | 12 325               | 12 342          | 12 342             | 12 062            | 13 014                                              | 13 795                 | 14 622                 |
| Residential Properties                                                                                                     |     | 284 038         | 260 626         | 239 261         | 357 632              | 367 518         | 367 518            | 168 499           | 394 616                                             | 418 471                | 443 768                |
| Residential Sectional Title Garages                                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Sport Clubs and Fields                                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Vacant Land                                                                                                                |     | 14 115          | 17 000          | 25 324          | 28 150               | 27 758          | 27 758             | 24 956            | 28 714                                              | 30 437                 | 32 263                 |
| <b>Total Property Rates</b>                                                                                                |     | <b>487 198</b>  | <b>478 036</b>  | <b>479 749</b>  | <b>622 115</b>       | <b>628 227</b>  | <b>628 227</b>     | <b>393 157</b>    | <b>672 266</b>                                      | <b>712 825</b>         | <b>755 835</b>         |
| <i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i> |     | (35 175)        | 6 418           | 50 832          | (50 465)             | (50 465)        | (50 465)           | 99 347            | (55 289)                                            | (58 606)               | (62 123)               |
| <b>Net Property Rates</b>                                                                                                  |     | <b>452 023</b>  | <b>484 454</b>  | <b>530 581</b>  | <b>571 651</b>       | <b>577 763</b>  | <b>577 763</b>     | <b>492 504</b>    | <b>616 977</b>                                      | <b>654 218</b>         | <b>693 712</b>         |
| <b><u>Surcharges and Taxes</u></b>                                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Surcharges                                                                                                                 |     | (4)             | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Taxes                                                                                                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Surcharges and Taxes</b>                                                                                          |     | <b>(4)</b>      | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b><u>Fines, Penalties and Forfeits</u></b>                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |

| Description                                        | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                    |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Fines                                              |     | 146 658         | 143 332         | 169 422         | 170 572              | 170 572         | 170 572            | 171 048           | 179 100                                             | 188 056                | 197 458                |
| Forfeits                                           |     | -               | 23 536          | 16 867          | 2 831                | 2 831           | 2 831              | -                 | 2 972                                               | 3 121                  | 3 277                  |
| Penalties                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Fines, Penalties and Forfeits</b>         |     | <b>146 658</b>  | <b>166 868</b>  | <b>186 289</b>  | <b>173 403</b>       | <b>173 403</b>  | <b>173 403</b>     | <b>171 048</b>    | <b>182 073</b>                                      | <b>191 177</b>         | <b>200 735</b>         |
| <b><u>Licences or Permits</u></b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Angling/Fishing                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Atmospheric Emission                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Boat                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Dog                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fauna and Flora                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Filming Fees                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Game                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Health Certificates                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Hiking Trails                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Hoarding (Collecting/Storing)                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Market Porters                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Road and Transport                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Threatened and Protected Species                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Trading                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Licences or Permits</b>                   |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b><u>Transfer and subsidies - Operational</u></b> |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b><u>Allocations In-kind</u></b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Departmental Agencies and Accounts                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| District Municipalities                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Higher Educational Institutions                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Households                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| National Government                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-Profit Institutions                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Parent Municipality                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Private Enterprises                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Provincial Government                              |     | -               | 9 338           | 10 686          | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| Description                                        | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                    |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Allocations In-kind                          |     | -               | 9 338           | 10 686          | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Monetary Allocations                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Departmental Agencies and Accounts                 |     | -               | -               | -               | 550                  | 550             | 550                | 352               | 295                                                 | -                      | -                      |
| District Municipalities                            |     | 599             | 120             | 92              | 100                  | 850             | 850                | 155               | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | 2 412                | 2 412           | 2 412              | -                 | -                                                   | -                      | -                      |
| Higher Educational Institutions                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Households                                         |     | -               | -               | 2               | -                    | -               | -                  | 14                | -                                                   | -                      | -                      |
| National Governments                               |     | 8 585           | 8 938           | 5 584           | 7 373                | 7 373           | 7 373              | 5 332             | 6 849                                               | 3 734                  | 4 541                  |
| National Revenue Fund                              |     | 179 634         | 200 488         | 215 604         | 231 793              | 231 793         | 231 793            | 231 793           | 246 336                                             | 260 662                | 264 323                |
| Non-Profit Institutions                            |     | -               | -               | 67              | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Parent Municipality                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Private Enterprises                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Provincial Government                              |     | 22 477          | 376             | 2 379           | 18 358               | 22 802          | 22 802             | 10 927            | 33 991                                              | 27 356                 | 50 460                 |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Monetary Allocations                         |     | 211 295         | 209 922         | 223 727         | 260 585              | 265 780         | 265 780            | 248 572           | 287 472                                             | 291 751                | 319 324                |
| Total Transfer and subsidies - Operational         |     | 211 295         | 219 260         | 234 414         | 260 585              | 265 780         | 265 780            | 248 572           | 287 472                                             | 291 751                | 319 324                |
| Interest Receivables                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property Rates                                     |     | 3 418           | 4 239           | 4 522           | 3 426                | 3 426           | 3 426              | 3 629             | 3 587                                               | 3 874                  | 4 184                  |
| Service Charges                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Waste Management                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Waste Water Management                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Water                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Service Charges                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Interest Receivables                         |     | 3 418           | 4 239           | 4 522           | 3 426                | 3 426           | 3 426              | 3 629             | 3 587                                               | 3 874                  | 4 184                  |
| Fuel Levy (RSC Replacement Grant)                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operational Revenue - Service Charges              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity - Availability Charges                 |     | -               | -               | -               | 879                  | 879             | 879                | 745               | 991                                                 | 1 116                  | 1 258                  |
| Waste Management - Availability Charges            |     | -               | -               | -               | 827                  | 827             | 827                | 1 166             | 876                                                 | 929                    | 993                    |
| Waste Water Management - Availability Charges      |     | -               | -               | -               | 827                  | 827             | 827                | 2 202             | 876                                                 | 929                    | 985                    |
| Water - Availability Charges                       |     | -               | -               | -               | 681                  | 681             | 681                | 539               | 722                                                 | 765                    | 811                    |

| Description                                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Total Operational Revenue - Service Charges</b>             |     | -               | -               | -               | 3 214                | 3 214           | 3 214              | 4 652             | 3 465                                               | 3 740                  | 4 047                  |
| <b><u>Gains on Disposal of Fixed and Intangible Assets</u></b> |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological Assets                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intangible Assets                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Living resources                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Property, Plant and Equipment                                  |     | 1 084           | 302             | 2 317           | -                    | -               | -                  | 325               | -                                                   | -                      | -                      |
| <b>Total Disposal of Fixed and Intangible Assets</b>           |     | <b>1 084</b>    | <b>302</b>      | <b>2 317</b>    | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>325</b>        | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b><u>Other Gains</u></b>                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Debt waived                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Discontinued Operations and Disposals of Non-current Assets    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b><u>Inventory</u></b>                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Fair value assessment - Water stock                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Increase to net-realisable Value                               |     | 145             | 306             | (1 408)         | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Inventory</b>                                         |     | <b>145</b>      | <b>306</b>      | <b>(1 408)</b>  | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b><u>Fair Value Adjustment</u></b>                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b><u>Actuarial Assessments</u></b>                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Leave Gratuity                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Long Service Awards                                            |     | -               | -               | 405             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Medical                                                        |     | -               | 660             | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Pension Funds                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Actuarial Assessments</b>                             |     | <b>-</b>        | <b>660</b>      | <b>405</b>      | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Biological Assets                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest rate Swaps                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investments                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Living resources                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Fair Value Adjustment</b>                             |     | <b>-</b>        | <b>660</b>      | <b>405</b>      | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Foreign Exchange</b>                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Contributions to Provisions for landfill sites</b>          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| Description                          | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                      |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Total Other Gains                    |     | 145             | 966             | (1 003)         | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Discontinued Operations              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Total Revenue                        |     | 2 102 560       | 2 351 445       | 2 623 625       | 2 869 321            | 2 919 127       | 2 919 127          | 2 312 675         | 3 152 834                                           | 3 382 581              | 3 656 138              |
| <b>EXPENDITURE ITEMS:</b>            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Employee related costs</b>        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Salaries and Allowances</b>       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Basic Salary                         | 2   | 347 682         | 369 228         | 397 106         | 428 933              | 427 891         | 427 891            | 356 892           | 463 404                                             | 484 163                | 516 616                |
| Bonuses                              |     | 1 249           | 1 088           | 795             | 1 872                | 1 872           | 1 872              | 1 478             | 2 008                                               | 2 148                  | 2 299                  |
| <b>Allowance</b>                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accommodation, Travel and Incidental |     | 42              | 56              | 71              | 54                   | 54              | 54                 | 5                 | 58                                                  | 62                     | 66                     |
| Cellular and Telephone               |     | 2 172           | 2 274           | 2 345           | 3 381                | 3 381           | 3 381              | 2 021             | 3 626                                               | 3 880                  | 4 152                  |
| Housing Benefits                     |     | 3 746           | 3 618           | 4 875           | 4 583                | 4 583           | 4 583              | 3 076             | 4 913                                               | 5 254                  | 5 619                  |
| Non-pensionable                      |     | 66              | 76              | 71              | 276                  | 276             | 276                | 61                | 296                                                 | 317                    | 339                    |
| Travel or Motor Vehicle              |     | 8 857           | 9 837           | 10 181          | 14 522               | 14 522          | 14 522             | 9 468             | 15 553                                              | 16 623                 | 17 767                 |
| Voluntary Work                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Allowance</b>               |     | <b>14 883</b>   | <b>15 861</b>   | <b>17 543</b>   | <b>22 816</b>        | <b>22 816</b>   | <b>22 816</b>      | <b>14 631</b>     | <b>24 447</b>                                       | <b>26 136</b>          | <b>27 943</b>          |
| <b>Service Related Benefits</b>      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Acting                               |     | 593             | 470             | (1 246)         | 964                  | 964             | 964                | 282               | 1 034                                               | 1 106                  | 1 184                  |
| Bonus                                |     | 26 090          | 28 211          | 30 115          | 33 460               | 33 460          | 33 460             | 30 842            | 35 862                                              | 38 334                 | 40 979                 |
| Danger Allowance                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Entertainment                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fire Brigade                         |     | 2 784           | 3 199           | 3 150           | 3 486                | 3 486           | 3 486              | 2 597             | 3 739                                               | 4 001                  | 4 281                  |
| In-kind Benefits                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leave Pay                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Lifeguard/Duty Squads                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Long Service Award                   |     | -               | -               | -               | -                    | 5 556           | 5 556              | -                 | 5 613                                               | 6 006                  | 6 427                  |
| Overtime                             |     | 42 458          | 58 538          | 56 082          | 54 212               | 54 212          | 54 212             | 51 057            | 58 143                                              | 62 213                 | 66 568                 |
| Scarcity                             |     | 807             | 2 640           | 1 332           | 1 717                | 1 717           | 1 717              | 1 149             | 1 841                                               | 1 970                  | 2 108                  |
| Standby Allowance                    |     | 12 948          | 14 958          | 16 164          | 16 764               | 16 764          | 16 764             | 14 098            | 17 979                                              | 19 238                 | 20 585                 |
| Tools Allowance                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Uniform-Special-Protective Clothing  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leave gratuity                       |     | -               | -               | -               | -                    | -               | -                  | -                 | 5 221                                               | 5 482                  | 5 756                  |



| Description                                   | Ref     | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------|---------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                               |         | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                    |         |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Long Term Service Award                       | 4       | –               | –               | –               | –                    | –               | –                  | –                 | 6 276                                               | 6 716                  | 7 186                  |
| Total Service Related Benefits                |         | 85 681          | 108 016         | 105 596         | 110 603              | 116 159         | 116 159            | 100 025           | 135 708                                             | 145 065                | 155 072                |
| Total Salaries and Allowances                 |         | 449 495         | 494 193         | 521 040         | 564 225              | 568 737         | 568 737            | 473 026           | 625 567                                             | 657 513                | 701 930                |
| Social Contributions                          |         |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bargaining Council                            |         | 234             | 251             | 261             | 243                  | 243             | 243                | 181               | 261                                                 | 279                    | 298                    |
| Group Life Insurance                          |         | 7 155           | 7 638           | 8 146           | 6 523                | 6 523           | 6 523              | 7 280             | 6 996                                               | 7 485                  | 8 008                  |
| Medical                                       |         | 27 108          | 29 853          | 31 675          | 34 528               | 34 528          | 34 528             | 29 082            | 36 998                                              | 39 534                 | 42 248                 |
| Pension                                       |         | 56 302          | 60 366          | 64 761          | 73 550               | 73 550          | 73 550             | 57 742            | 78 835                                              | 84 279                 | 90 103                 |
| Unemployment Insurance                        |         | 2 698           | 2 750           | 2 824           | 3 382                | 3 382           | 3 382              | 2 195             | 3 624                                               | 3 873                  | 4 139                  |
| Total Social Contributions                    |         | 93 496          | 100 859         | 107 667         | 118 227              | 118 227         | 118 227            | 96 480            | 126 713                                             | 135 450                | 144 797                |
| Post-retirement Benefit                       |         |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Medical                                       |         | (5 320)         | 26 283          | 28 279          | 30 961               | 29 447          | 29 447             | –                 | 31 508                                              | 33 714                 | 36 074                 |
| Other Benefits                                |         | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Pension                                       |         | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Post-retirement Benefit                 |         | (5 320)         | 26 283          | 28 279          | 30 961               | 29 447          | 29 447             | -                 | 31 508                                              | 33 714                 | 36 074                 |
| Sub-Total                                     | 537 672 | 621 335         | 656 986         | 713 412         | 716 411              | 716 411         | 569 505            | 783 788           | 826 676                                             | 882 800                |                        |
| Less: Employees costs capitalised to PPE      | –       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Total Employee Related Cost                   | 537 672 | 621 335         | 656 986         | 713 412         | 716 411              | 716 411         | 569 505            | 783 788           | 826 676                                             | 882 800                |                        |
| Remuneration of Councillors                   |         |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Allowances and Service Related Benefits       |         |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Basic Salary                                  | 19 152  | 18 815          | 19 125          | 20 878          | 23 878               | 23 878          | 19 185             | 25 072            | 26 326                                              | 27 642                 |                        |
| Cell phone Allowance                          | 2 003   | 2 224           | 2 081           | 2 166           | 2 166                | 2 166           | 1 908              | 2 274             | 2 388                                               | 2 508                  |                        |
| Housing Allowance                             | –       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| In-kind Benefits                              | –       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Market Related Non-pensionable Allowance      | –       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Motor Vehicle Allowance                       | –       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Office-bearer Allowance                       | –       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Out of pocket Expenses                        | –       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Travelling Allowance                          | 985     | 961             | 1 082           | 850             | 850                  | 850             | 1 020              | 892               | 937                                                 | 983                    |                        |
| Use of Personal Facilities                    | –       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Total Allowances and Service Related Benefits | 22 139  | 22 000          | 22 288          | 23 894          | 26 894               | 26 894          | 22 114             | 28 239            | 29 651                                              | 31 133                 |                        |
| Social Contributions                          |         |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |

| Description                                                   | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Medial Aid Benefits                                           |     | 115             | 102             | 195             | 149                  | 149             | 149                | 115               | 156                                                 | 164                    | 172                    |
| Pension Fund Contributions                                    |     | 511             | 518             | 506             | 551                  | 551             | 551                | 567               | 578                                                 | 607                    | 638                    |
| <b>Total Social Contributions</b>                             |     | <b>626</b>      | <b>620</b>      | <b>701</b>      | <b>699</b>           | <b>699</b>      | <b>699</b>         | <b>682</b>        | <b>734</b>                                          | <b>771</b>             | <b>810</b>             |
| <b>Total Remuneration of Councillors</b>                      | 1,5 | <b>22 765</b>   | <b>22 620</b>   | <b>22 989</b>   | <b>24 593</b>        | <b>27 593</b>   | <b>27 593</b>      | <b>22 795</b>     | <b>28 973</b>                                       | <b>30 422</b>          | <b>31 943</b>          |
| <b><u>Bulk Purchases - Electricity</u></b>                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| ESKOM                                                         |     | 521 012         | 626 176         | 763 604         | 805 126              | 875 126         | 875 126            | 617 685           | 962 638                                             | 1 058 902              | 1 164 792              |
| <b>Independent Power Producers</b>                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Green Electricity</b>                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Green Charges                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Green Rights and Certificates                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Green Electricity</b>                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Renewable, Cogen, etc                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Independent Power Producers</b>                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Self Generation                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capitalisation Electricity Costs (Credit Account)             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Bulk Purchases - Electricity</b>                     | 1   | <b>521 012</b>  | <b>626 176</b>  | <b>763 604</b>  | <b>805 126</b>       | <b>875 126</b>  | <b>875 126</b>     | <b>617 685</b>    | <b>962 638</b>                                      | <b>1 058 902</b>       | <b>1 164 792</b>       |
| <b><u>Inventory Consumed</u></b>                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Consumables                                                   |     | 39 239          | 35 033          | 27 464          | 43 166               | 41 604          | 41 604             | 20 416            | 47 119                                              | 48 936                 | 50 833                 |
| Finished Goods                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Stock                                                 |     | 150             | 1 060           | 1 550           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Land                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Materials and Supplies                                        |     | 24 783          | 30 279          | 29 699          | 35 895               | 36 780          | 36 780             | 25 655            | 38 434                                              | 40 186                 | 41 346                 |
| Water                                                         |     | 22 990          | 32 052          | 34 442          | 43 904               | 43 727          | 43 727             | 31 630            | 45 345                                              | 46 841                 | 48 340                 |
| <b>Sub-total</b>                                              |     | <b>87 162</b>   | <b>98 423</b>   | <b>93 155</b>   | <b>122 965</b>       | <b>122 111</b>  | <b>122 111</b>     | <b>77 701</b>     | <b>130 898</b>                                      | <b>135 963</b>         | <b>140 519</b>         |
| Less: Capitalisation of inventory consumed                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Inventory Consumed</b>                               | 1   | <b>87 162</b>   | <b>98 423</b>   | <b>93 155</b>   | <b>122 965</b>       | <b>122 111</b>  | <b>122 111</b>     | <b>77 701</b>     | <b>130 898</b>                                      | <b>135 963</b>         | <b>140 519</b>         |
| <b><u>Debt Impairment</u></b>                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Trade and Other Receivables from Exchange Transactions</b> |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity                                                   |     | (856)           | (758)           | (148)           | 915                  | (8 308)         | (8 308)            | -                 | 956                                                 | 980                    | 998                    |
| Shared Services                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Waste Management                                              |     | 8 913           | 10 547          | 1 686           | 9 684                | (16 036)        | (16 036)           | -                 | 10 120                                              | 10 373                 | 10 684                 |

| Description                                                         | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                  |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|------------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                   |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                        |                        |
| Waste Water Management                                              |     | 6 008           | 7 154           | 94              | 6 326                | (13 504)         | (13 504)           | -                 | 6 610                                               | 6 776                  | 6 979                  |
| Water                                                               |     | 14 154          | 37 399          | (3 311)         | 11 026               | (70 265)         | (70 265)           | -                 | 11 522                                              | 11 810                 | 12 164                 |
| Non Specific Accounts                                               |     | 3 257           | 2 571           | (2 610)         | 3 752                | (2 605)          | (2 605)            | -                 | 3 921                                               | 4 019                  | 4 092                  |
| <b>Total Trade and Other Receivables from Exchange Transactions</b> |     | <b>31 475</b>   | <b>56 913</b>   | <b>(4 289)</b>  | <b>31 703</b>        | <b>(110 718)</b> | <b>(110 718)</b>   | <b>-</b>          | <b>33 129</b>                                       | <b>33 958</b>          | <b>34 917</b>          |
| <b>Other Receivables from Non-exchange Revenue</b>                  |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Property Rates</b>                                               |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                        |                        |
| Property Rates General                                              |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Agricultural Properties                                             |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Business and Commercial Properties                                  |     | (1 273)         | 7 465           | 1 352           | 1 067                | (17 159)         | (17 159)           | -                 | 1 115                                               | 1 143                  | 1 136                  |
| Industrial Properties                                               |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Mining Properties                                                   |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Public Benefit Organisations                                        |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Public Service Infrastructure Properties                            |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Public Service Purposes Properties                                  |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Residential Properties                                              |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Residential Sectional Title Garages                                 |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Sport Clubs and Fields                                              |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Vacant Land                                                         |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Property Rates</b>                                         |     | <b>(1 273)</b>  | <b>7 465</b>    | <b>1 352</b>    | <b>1 067</b>         | <b>(17 159)</b>  | <b>(17 159)</b>    | <b>-</b>          | <b>1 115</b>                                        | <b>1 143</b>           | <b>1 136</b>           |
| <b>Service Charges</b>                                              |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                        |                        |
| Service Charges General                                             |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Electricity                                                         |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Waste Management                                                    |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Waste Water Management                                              |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Water                                                               |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Service Charges</b>                                        |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Non Specific Accounts</b>                                        |     | <b>40 520</b>   | <b>(15 254)</b> | <b>27 416</b>   | <b>44 519</b>        | <b>34 519</b>    | <b>34 519</b>      | <b>-</b>          | <b>46 522</b>                                       | <b>47 685</b>          | <b>47 399</b>          |
| <b>Total Other Receivables from Non-exchange Revenue</b>            |     | <b>39 247</b>   | <b>(7 789)</b>  | <b>28 768</b>   | <b>45 586</b>        | <b>17 360</b>    | <b>17 360</b>      | <b>-</b>          | <b>47 638</b>                                       | <b>48 828</b>          | <b>48 535</b>          |
| <b>Total Debt Impairment</b>                                        | 1   | <b>70 722</b>   | <b>49 124</b>   | <b>24 479</b>   | <b>77 289</b>        | <b>(93 359)</b>  | <b>(93 359)</b>    | <b>-</b>          | <b>80 767</b>                                       | <b>82 786</b>          | <b>83 452</b>          |
| <b>Depreciation, Amortisation and Impairment</b>                    |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Amortisation</b>                                                 |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                        |                        |
| Intangible Assets                                                   |     | 1 175           | 379             | 193             | 246                  | 246              | 246                | 24                | 253                                                 | 258                    | 266                    |
| <b>Total Amortisation</b>                                           |     | <b>1 175</b>    | <b>379</b>      | <b>193</b>      | <b>246</b>           | <b>246</b>       | <b>246</b>         | <b>24</b>         | <b>253</b>                                          | <b>258</b>             | <b>266</b>             |

| Description                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Depreciation                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological or Cultivated Assets                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Coastal Infrastructure                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Community Assets                               |     | 4 821           | 16 307          | 11 297          | 10 149               | 10 149          | 10 149             | 7 086             | 10 453                                              | 10 662                 | 10 982                 |
| Computer Equipment                             |     | 7 411           | 7 401           | 6 857           | 6 356                | 6 356           | 6 356              | 2 232             | 6 547                                               | 6 678                  | 6 878                  |
| Electrical Infrastructure                      |     | 44 948          | 50 858          | 40 225          | 44 020               | 44 020          | 44 020             | 25 240            | 45 341                                              | 46 248                 | 47 635                 |
| Furniture and Office Equipment                 |     | 5 332           | (15 392)        | 3 559           | 4 254                | 4 254           | 4 254              | 1 466             | 4 382                                               | 4 470                  | 4 604                  |
| Heritage Assets                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Information and Communication Infrastructure   |     | 493             | 114             | 256             | 308                  | 308             | 308                | 5                 | 317                                                 | 323                    | 333                    |
| Investment Property                            |     | 424             | 421             | 403             | 427                  | 427             | 427                | 234               | 440                                                 | 448                    | 462                    |
| Land                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Libraries                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Living resources                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Machinery and Equipment                        |     | 8 280           | 13 659          | 4 078           | 4 582                | 4 582           | 4 582              | 1 888             | 4 719                                               | 4 813                  | 4 958                  |
| Other Assets                                   |     | 10 789          | 8 803           | 11 169          | 11 974               | 11 974          | 11 974             | 6 378             | 12 334                                              | 12 580                 | 12 958                 |
| Rail Infrastructure                            |     | -               | -               | -               | 2                    | 2               | 2                  | -                 | 2                                                   | 2                      | 2                      |
| Roads Infrastructure                           |     | 48 157          | 53 009          | 39 494          | 49 557               | 49 557          | 49 557             | 34 679            | 51 044                                              | 52 065                 | 53 627                 |
| Sanitation Infrastructure                      |     | 36 927          | 18 549          | 29 052          | 30 861               | 30 861          | 30 861             | 18 443            | 31 787                                              | 32 422                 | 33 395                 |
| Solid Waste Infrastructure                     |     | 2 128           | 2 094           | 2 016           | 2 147                | 2 147           | 2 147              | 1 084             | 2 211                                               | 2 256                  | 2 323                  |
| Storm water Infrastructure                     |     | 1 084           | 720             | 1 058           | 1 119                | 1 119           | 1 119              | 354               | 1 153                                               | 1 176                  | 1 211                  |
| Transport Assets                               |     | 7 400           | (22)            | 6 296           | 6 815                | 6 815           | 6 815              | 1 233             | 7 019                                               | 7 159                  | 7 374                  |
| Water Supply Infrastructure                    |     | 52 309          | 49 253          | 50 024          | 53 143               | 53 143          | 53 143             | 30 131            | 54 737                                              | 55 832                 | 57 507                 |
| Zoo, Marine and Non-biological Animals         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Depreciation                             |     | 230 502         | 205 771         | 205 785         | 225 715              | 225 715         | 225 715            | 130 454           | 232 486                                             | 237 136                | 244 250                |
| Capital Impairment Losses and Reversals        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological or Cultivated Assets                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Construction Work-in-progress                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intangible Assets                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                            |     | -               | 1 725           | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Living resources                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Contributions to Provisions for landfill sites |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Property, Plant and Equipment                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |

| Description                                            | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                        |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Coastal Infrastructure                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Community Assets                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Computer Equipment                                     |     | -               | 1 031           | 364             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Electrical Infrastructure                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Furniture and Office Equipment                         |     | -               | -               | 162             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Information and Communication Infrastructure           |     | -               | -               | 0               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Land                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Machinery and Equipment                                |     | -               | -               | 245             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operational Buildings                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other Assets                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Rails Infrastructure                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Roads Infrastructure                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sanitation Infrastructure                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Solid Waste Infrastructure                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Storm water Infrastructure                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Transport Assets                                       |     | 1 573           | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Water Supply Infrastructure                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Zoo, Marine and Non-biological Assets                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Property, Plant and Equipment</b>             |     | <b>1 573</b>    | <b>1 031</b>    | <b>772</b>      | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Total Capital Impairment Losses and Reversals</b>   |     | <b>1 573</b>    | <b>2 756</b>    | <b>772</b>      | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Total Depreciation, Amortisation and Impairment</b> | 1   | <b>233 250</b>  | <b>208 907</b>  | <b>206 749</b>  | <b>225 960</b>       | <b>225 960</b>  | <b>225 960</b>     | <b>130 478</b>    | <b>232 739</b>                                      | <b>237 394</b>         | <b>244 516</b>         |
| <b><u>Interest, Dividends and Rent on Land</u></b>     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Dividends Paid                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest Paid                                          |     | 59 928          | 63 411          | 72 867          | 77 649               | 70 951          | 70 951             | 25 340            | 72 631                                              | 86 121                 | 99 334                 |
| Rent on Land                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Interest, Dividends and Rent on Land</b>      | 1   | <b>59 928</b>   | <b>63 411</b>   | <b>72 867</b>   | <b>77 649</b>        | <b>70 951</b>   | <b>70 951</b>      | <b>25 340</b>     | <b>72 631</b>                                       | <b>86 121</b>          | <b>99 334</b>          |
| <b><u>Contracted Services</u></b>                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Consultants and Professional Services                  |     | 26 705          | 23 810          | 34 195          | 31 490               | 45 831          | 45 831             | 12 982            | 58 146                                              | 53 193                 | 61 776                 |
| Contractors                                            |     | 83 230          | 121 923         | 110 402         | 147 068              | 155 190         | 155 190            | 88 169            | 171 686                                             | 180 091                | 186 523                |
| Outsourced Services                                    |     | 120 227         | 130 355         | 139 091         | 149 823              | 162 227         | 162 227            | 103 696           | 182 508                                             | 190 083                | 197 083                |
| <b>Total Contracted Services</b>                       | 1   | <b>230 163</b>  | <b>276 088</b>  | <b>283 689</b>  | <b>328 381</b>       | <b>363 248</b>  | <b>363 248</b>     | <b>204 847</b>    | <b>412 340</b>                                      | <b>423 367</b>         | <b>445 381</b>         |

| Description                                   | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Transfers and Subsidies</b>                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Capital</b>                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Allocations In-kind                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Monetary Allocations                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Capital</b>                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Operational</b>                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Allocations In-kind                           |     | 4 265           | 5 758           | 2 447           | 5 018                | 5 018           | 5 018              | 3 395             | 5 319                                               | 5 638                  | 5 977                  |
| Monetary Allocations                          |     | 13 494          | 15 566          | 15 421          | 17 613               | 9 030           | 9 030              | 5 329             | 7 738                                               | 8 202                  | 8 694                  |
| <b>Total Operational</b>                      |     | 17 758          | 21 324          | 17 868          | 22 631               | 14 048          | 14 048             | 8 724             | 13 057                                              | 13 841                 | 14 671                 |
| <b>Total Transfers and Subsidies</b>          | 1   | 17 758          | 21 324          | 17 868          | 22 631               | 14 048          | 14 048             | 8 724             | 13 057                                              | 13 841                 | 14 671                 |
| <b>Irrecoverable Debts Written Off</b>        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Bad debt written off</b>                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Exchange</b>                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity                                   |     | -               | -               | 12 322          | 181                  | 9 404           | 9 404              | 50                | 189                                                 | 194                    | 200                    |
| Non Specific Accounts                         |     | -               | -               | 6 438           | 684                  | 7 038           | 7 038              | 158               | 715                                                 | 732                    | 754                    |
| Waste Management                              |     | -               | -               | 8 965           | 1 062                | 22 782          | 22 782             | 28                | 1 109                                               | 1 137                  | 1 160                  |
| Waste Water Management                        |     | -               | -               | 7 117           | 918                  | 18 748          | 18 748             | 29                | 959                                                 | 983                    | 1 003                  |
| Water                                         |     | -               | -               | 37 674          | 5 327                | 80 622          | 80 622             | 48                | 5 567                                               | 5 706                  | 5 820                  |
| <b>Total Exchange</b>                         |     | -               | -               | 72 516          | 8 171                | 138 595         | 138 595            | 314               | 8 539                                               | 8 752                  | 8 937                  |
| <b>Non-exchange</b>                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Non Specific Accounts                         |     | -               | -               | 102 206         | 115 753              | 115 753         | 115 753            | -                 | 120 962                                             | 123 986                | 126 465                |
| Property Rates                                |     | -               | -               | 2 232           | 2 800                | 19 815          | 19 815             | 76                | 2 904                                               | 2 999                  | 3 095                  |
| Service Charges                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-exchange</b>                     |     | -               | -               | 104 438         | 118 553              | 135 567         | 135 567            | 76                | 123 865                                             | 126 985                | 129 561                |
| <b>Total Irrecoverable Debts Written Off</b>  | 1   | -               | -               | 176 955         | 126 724              | 274 163         | 274 163            | 390               | 132 404                                             | 135 737                | 138 497                |
| <b>Operational Cost and Other Cost</b>        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Operational Cost</b>                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Achievements and Awards                       |     | 18              | 25              | 67              | 135                  | 135             | 135                | 24                | 138                                                 | 141                    | 144                    |
| Advertising, Publicity and Marketing          |     | 2 111           | 2 217           | 2 572           | 3 614                | 3 600           | 3 600              | 1 521             | 5 513                                               | 5 154                  | 5 267                  |
| Assets less than the Capitalisation Threshold |     | 164             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Atmospheric Emission Licence                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bank Charges, Facility and Card Fees          |     | 1 803           | 1 727           | 1 862           | 2 346                | 2 346           | 2 346              | 1 751             | 2 393                                               | 2 441                  | 2 490                  |

| Description                                       | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bargaining Council                                |     | 6 846           | 6 071           | 6 338           | 7 168                | 7 168           | 7 168              | 1 788             | 7 688                                               | 8 226                  | 8 802                  |
| Bond Issue Amortisation Costs                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Brokers Fees                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Bursaries (Employees)                             |     | 527             | 546             | 557             | 1 118                | 1 618           | 1 618              | 850               | 1 403                                               | 1 144                  | 1 181                  |
| Cash Discount                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Cleaning Services                                 |     | 3               | 4               | 12              | 64                   | 67              | 67                 | 15                | 65                                                  | 68                     | 70                     |
| Commission                                        |     | 1 832           | 2 100           | 2 328           | 3 375                | 3 375           | 3 375              | 2 417             | 4 622                                               | 4 760                  | 4 903                  |
| Communication                                     |     | 10 329          | 10 539          | 10 205          | 11 957               | 12 877          | 12 877             | 8 541             | 13 990                                              | 14 440                 | 14 908                 |
| Contribution to Provisions                        |     | (69 694)        | 584             | 5 806           | 2 902                | 15 902          | 15 902             | –                 | –                                                   | –                      | –                      |
| Copy Right Fees                                   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Cost relating to the Sale of Houses               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Courier and Delivery Services                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Deeds                                             |     | 2               | –               | –               | 2                    | 2               | 2                  | –                 | 3                                                   | 3                      | 3                      |
| Drivers Licences and Permits                      |     | 13              | 33              | 13              | 30                   | 30              | 30                 | 12                | 25                                                  | 25                     | 26                     |
| Dumping Fees (District Council)                   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Electricity Compliance Certificate                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Entertainment                                     |     | 7               | 34              | 6               | 51                   | 51              | 51                 | 9                 | 52                                                  | 53                     | 55                     |
| Entrance Fees                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Environmental Levy                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Eskom Connection Fees                             |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| External Audit Fees                               |     | 8 105           | 8 318           | 9 378           | 9 628                | 9 628           | 9 628              | 8 830             | 9 820                                               | 10 017                 | 10 217                 |
| External Computer Service                         |     | 23 832          | 21 633          | 25 103          | 27 891               | 31 181          | 31 181             | 23 235            | 32 274                                              | 32 919                 | 33 616                 |
| Fines and Penalties                               |     | –               | 221             | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Firearm Handling Fees                             |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Freight Services                                  |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Full Time Union Representative                    |     | 154             | 142             | 142             | 97                   | 97              | 97                 | 95                | 99                                                  | 101                    | 103                    |
| Hire Charges                                      |     | 11 816          | 9 585           | 10 594          | 12 565               | 12 126          | 12 126             | 8 650             | 12 447                                              | 12 939                 | 13 199                 |
| Honoraria (Voluntarily Workers)                   |     | 48              | 48              | 34              | 51                   | 51              | 51                 | 39                | 52                                                  | 53                     | 54                     |
| Indigent Relief                                   |     | 4 519           | 3 466           | 4 451           | 8 879                | 8 879           | 8 879              | 4 333             | 9 056                                               | 9 237                  | 9 422                  |
| Insurance Underwriting                            |     | 8 061           | 6 570           | 9 500           | 9 832                | 11 532          | 11 532             | 11 174            | 12 544                                              | 13 181                 | 13 601                 |
| Capitalisation of Wet Fuel Costs (Credit Account) |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Land Alienation Costs                             |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Learnerships and Internships                      |     | 348             | 292             | 579             | 370                  | 420             | 420                | 299               | 377                                                 | 384                    | 392                    |

| Description                                           | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                       |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Levies Paid - Water Resource Management Charges       |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Licences                                              |     | 1 734           | 1 564           | 2 149           | 3 377                | 3 250           | 3 250              | 949               | 3 514                                               | 3 626                  | 3 734                  |
| Management Fee                                        |     | 8 970           | 9 226           | 11 925          | 27 642               | 27 912          | 27 912             | 20 394            | 31 399                                              | 33 481                 | 35 704                 |
| Municipal Services                                    |     | 15 209          | 19 736          | 22 549          | 17 986               | 20 616          | 20 616             | 15 417            | 19 578                                              | 20 083                 | 20 614                 |
| Office Decorations                                    |     | 19              | 4               | 3               | 41                   | 33              | 33                 | 5                 | 42                                                  | 43                     | 44                     |
| Parking Fees                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Permits                                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Personnel Agency Fees [Personnel Recruitment Costs]   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Printing, Publications and Books                      |     | 324             | 409             | 418             | 1 094                | 1 031           | 1 031              | 278               | 1 060                                               | 1 105                  | 1 140                  |
| Professional Bodies, Membership and Subscription      |     | 195             | 183             | 210             | 359                  | 300             | 300                | 188               | 369                                                 | 378                    | 386                    |
| Registration Fees                                     |     | 4 374           | 5 173           | 4 946           | 8 891                | 8 167           | 8 167              | 5 376             | 10 299                                              | 11 389                 | 12 638                 |
| Remuneration to Section 79 Committee Members          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Repayment of Forfeited Deposits                       |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Resettlement Cost                                     |     | 37              | 26              | 22              | 39                   | 39              | 39                 | 26                | 40                                                  | 41                     | 42                     |
| Rewards Incentives                                    |     | –               | –               | –               | 21                   | 21              | 21                 | –                 | 21                                                  | 21                     | 21                     |
| Road Worthy Test                                      |     | –               | –               | –               | 5                    | 5               | 5                  | –                 | 5                                                   | 5                      | 5                      |
| Samples and Specimens                                 |     | 1 025           | 1 324           | 1 205           | 2 048                | 1 557           | 1 557              | 376               | 3 409                                               | 3 515                  | 3 625                  |
| Search Fees                                           |     | 56              | 96              | 97              | 77                   | 95              | 95                 | 81                | 122                                                 | 126                    | 130                    |
| Seating Allowance for Traditional Leaders             |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Servitudes and Land Surveys                           |     | –               | –               | –               | 41                   | 41              | 41                 | –                 | 42                                                  | 42                     | 43                     |
| Signage                                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Skills Development Fund Levy                          |     | 4 805           | 5 187           | 5 341           | 5 406                | 5 406           | 5 406              | 5 027             | 5 798                                               | 6 204                  | 6 638                  |
| Small Differences Tolerances                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Storage of Assets and Goods                           |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Storage of Files (Archiving)                          |     | 81              | 77              | 81              | 53                   | 283             | 283                | 64                | 54                                                  | 55                     | 56                     |
| Supplier Development Programme                        |     | 28              | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| System Access and Information Fees                    |     | 55              | 45              | 84              | 215                  | 215             | 215                | 137               | 236                                                 | 242                    | 249                    |
| Taking over Contractual Obligations                   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Toll Gate Fees                                        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Transport Provided as Part of Departmental Activities |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Travel Agency and Visas                               |     | 23              | 6               | 25              | 36                   | 50              | 50                 | 38                | 61                                                  | 65                     | 68                     |
| Travel and Subsistence                                |     | 730             | 897             | 982             | 1 686                | 2 387           | 2 387              | 1 292             | 1 985                                               | 2 024                  | 2 118                  |
| Uniform and Protective Clothing                       |     | 8 575           | 9 446           | 8 746           | 9 754                | 11 516          | 11 516             | 6 236             | 10 094                                              | 10 347                 | 10 619                 |



| Description                                | Ref   | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------|-------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                            |       | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                 |       |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vehicle Tracking                           | 1     | 639             | 638             | 675             | 1 364                | 1 364           | 1 364              | 538               | 1 085                                               | 1 107                  | 1 129                  |
| Ward Committees                            |       | –               | 701             | 816             | 1 343                | 1 343           | 1 343              | 965               | 1 410                                               | 1 480                  | 1 554                  |
| Warrantees and Guarantees                  |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Wet Fuel                                   |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Witness Fees                               |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Workmens Compensation Fund                 |       | 4 066           | 3 742           | 4 102           | 4 161                | 4 161           | 4 161              | –                 | 4 463                                               | 4 775                  | 5 110                  |
| Total Operational Cost                     |       | 61 792          | 132 634         | 153 926         | 187 716              | 210 878         | 210 878            | 130 969           | 207 647                                             | 215 443                | 224 120                |
| Operating Leases                           |       |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological Assets                          |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Community Assets                           |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Computer Equipment                         |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Furniture and Office Equipment             |       | 2 034           | 1 364           | 1 623           | 3 566                | 2 865           | 2 865              | 1 013             | 3 637                                               | 3 710                  | 3 784                  |
| Heritage Assets                            |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Infrastructure                             |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Intangible Assets                          |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Investment Properties                      |       | 6 069           | 4 267           | 5 336           | 6 440                | 8 440           | 8 440              | 6 889             | 6 569                                               | 6 700                  | 6 834                  |
| Land                                       |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Libraries                                  |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Machinery and Equipment                    |       | 1 190           | 515             | 1 002           | 1 776                | 1 774           | 1 774              | 910               | 1 820                                               | 1 868                  | 1 905                  |
| Other Assets                               |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Transport Assets                           |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Zoo, Marine and Non-biological Animals     |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Operational Leases                   |       | 9 292           | 6 146           | 7 962           | 11 782               | 13 079          | 13 079             | 8 812             | 12 026                                              | 12 278                 | 12 523                 |
| Discontinued Operations                    |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Statutory Payments other than Income Taxes |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Operational Cost and Other Cost      |       | 71 085          | 138 780         | 161 887         | 199 498              | 223 956         | 223 956            | 139 781           | 219 673                                             | 227 721                | 236 644                |
| Disposal of Fixed and Intangible Assets    |       |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological Assets                          |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Heritage Assets                            |       | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Intangible Assets                          | –     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Investment Property                        | –     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Living resources                           | –     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |
| Property, Plant and Equipment              | 1 919 | 2 288           | 348             | –               | –                    | –               | –                  | –                 | –                                                   | –                      |                        |

| Description                                                      | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Total Disposal of Fixed and Intangible Assets                    | 1   | 1 919           | 2 288           | 348             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Other Losses</b>                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Inventory</b>                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Decrease in net-realisable Value                                 |     | 534             | 16              | 987             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Inventory</b>                                           |     | 534             | 16              | 987             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Water Losses</b>                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Apparent Losses</b>                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Customer Meter Inaccuracies                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unauthorised Consumption                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Apparent Losses</b>                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Data Transfer and Management Errors                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Real Losses</b>                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Leakage and Overflows at Storage Tanks/Reservoirs                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leakage on Service Connections up to the point of Customer Meter |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leakage on Transmission and Distribution Mains                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Real Losses</b>                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unavoidable Annual Real Losses                                   |     | -               | -               | -               | 630                  | 630             | 630                | -                 | 580                                                 | 540                    | 500                    |
| <b>Total Water Losses</b>                                        |     | -               | -               | -               | 630                  | 630             | 630                | -                 | 580                                                 | 540                    | 500                    |
| <b>Fair Value Adjustment</b>                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Actuarial Assessments</b>                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Leave Gratuity                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Long Service Awards                                              |     | -               | 182             | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Medical                                                          |     | -               | -               | 7 071           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Pension Funds                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Actuarial Assessments</b>                               |     | -               | 182             | 7 071           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Biological Assets                                                |     | -               | 1 494           | 125             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest rate Swaps                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investments                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Living resources                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Fair Value Adjustment</b>                               |     | -               | 1 676           | 7 196           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Foreign Exchange</b>                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| Description                                                            | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                        |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Discontinued Operations and Disposals of Non-current Assets</b>     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Contributions to Provisions for landfill sites</b>                  |     | -               | -               | -               | -                    | -               | -                  | -                 | 2 960                                               | 3 019                  | 3 080                  |
| <b>Total Other Losses</b>                                              | 1   | 534             | 1 692           | 8 183           | 630                  | 630             | 630                | -                 | 3 540                                               | 3 559                  | 3 580                  |
| <b>Total Expenditure</b>                                               |     | 1 853 969       | 2 130 168       | 2 489 760       | 2 724 858            | 2 820 838       | 2 820 838          | 1 797 246         | 3 073 449                                           | 3 262 490              | 3 486 128              |
| <b>Surplus/(Deficit)</b>                                               |     | 248 591         | 221 277         | 133 866         | 144 463              | 98 289          | 98 289             | 515 428           | 79 385                                              | 120 091                | 170 010                |
| <b><u>Transfers and subsidies - capital (monetary allocations)</u></b> |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Departmental Agencies and Accounts                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| District Municipalities                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Foreign Government and International Organisations                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Higher Educational Institutions                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Households                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| National Government                                                    |     | 91 162          | 87 158          | 97 411          | 73 247               | 73 247          | 73 247             | 49 753            | 61 863                                              | 56 752                 | 58 012                 |
| Non-Profit Institutions                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Parent Municipality                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Private Enterprises                                                    |     | 0               | -               | (41)            | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Provincial Governments                                                 |     | 9 150           | 19 706          | 28 587          | 25 168               | 22 874          | 22 874             | 6 507             | 17 882                                              | 42 936                 | 34 817                 |
| Public Corporations                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Transfers and subsidies - capital (monetary allocations)</b>  |     | 100 312         | 106 864         | 125 957         | 98 415               | 96 121          | 96 121             | 56 260            | 79 745                                              | 99 688                 | 92 829                 |
| <b><u>Transfers and subsidies - capital (in-kind)</u></b>              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Departmental Agencies and Accounts                                     |     | -               | 42 300          | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| District Municipalities                                                |     | -               | 5 055           | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Foreign Government and International Organisations                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Higher Educational Institutions                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Households                                                             |     | -               | -               | 4 682           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Local Municipalities                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| National Government                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non Profit Institutions                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Parent Municipality                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Private Enterprises                                                    |     | -               | 82              | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Provincial Governments                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Public Corporations                                                    |     | 23              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| Description                                                        | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                    |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Total Transfers and subsidies - capital (in-kind)</b>           |     | 23              | 47 437          | 4 682           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |     | 348 925         | 375 578         | 264 504         | 242 878              | 194 411         | 194 411            | 571 688           | 159 130                                             | 219 779                | 262 839                |
| <b>Income Tax</b>                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Continuing Operations                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Discontinued Operations                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Income Tax</b>                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after income tax</b>                          |     | 348 925         | 375 578         | 264 504         | 242 878              | 194 411         | 194 411            | 571 688           | 159 130                                             | 219 779                | 262 839                |
| Share of Surplus/Deficit attributable to Joint Venture             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Share of Surplus/Deficit attributable to Minorities                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) attributable to municipality</b>              |     | 348 925         | 375 578         | 264 504         | 242 878              | 194 411         | 194 411            | 571 688           | 159 130                                             | 219 779                | 262 839                |
| Share of Surplus/Deficit attributable to Associate                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                              |     | 348 925         | 375 578         | 264 504         | 242 878              | 194 411         | 194 411            | 571 688           | 159 130                                             | 219 779                | 262 839                |
| <b>Repairs and Maintenance by Expenditure Item</b>                 | 8   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Employee related costs                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Inventory Consumed (Project Maintenance)                           |     | 22 903          | 27 957          | 27 221          | -                    | 32 999          | 32 999             | 23 213            | -                                                   | -                      | -                      |
| Contracted Services                                                |     | 62 089          | 95 767          | 80 006          | -                    | 112 065         | 112 065            | 60 253            | -                                                   | -                      | -                      |
| Operational Costs                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Repairs and Maintenance Expenditure</b>                   | 9   | 84 992          | 123 724         | 107 227         | -                    | 145 064         | 145 064            | 83 466            | -                                                   | -                      | -                      |

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

| R thousand                                                           | 1 | Vote 1 - OFFICE OF<br>THE MUNICIPAL<br>MANAGER | Vote 2 - PLANNING<br>AND DEVELOPMENT<br>SERVICES | Vote 3 -<br>INFRASTRUCTURE<br>SERVICES | Vote 4 - COMMUNITY<br>AND PROTECTION<br>SERVICES | Vote 5 - CORPORATE<br>SERVICES | Vote 6 - FINANCIAL<br>SERVICES | Total     |
|----------------------------------------------------------------------|---|------------------------------------------------|--------------------------------------------------|----------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------|-----------|
| <b>Revenue</b>                                                       |   |                                                |                                                  |                                        |                                                  |                                |                                |           |
| <b>Exchange Revenue</b>                                              |   |                                                |                                                  |                                        |                                                  |                                |                                |           |
| Service charges - Electricity                                        |   | -                                              | -                                                | 1 373 854                              | -                                                | -                              | -                              | 1 373 854 |
| Service charges - Water                                              |   | -                                              | -                                                | 224 651                                | -                                                | -                              | -                              | 224 651   |
| Service charges - Waste Water Management                             |   | -                                              | -                                                | 140 040                                | -                                                | -                              | -                              | 140 040   |
| Service charges - Waste Management                                   |   | -                                              | -                                                | 124 857                                | -                                                | -                              | -                              | 124 857   |
| Sale of Goods and Rendering of Services                              |   | -                                              | 17 287                                           | 3                                      | 8 745                                            | 6 686                          | 1 500                          | 34 220    |
| Agency services                                                      |   | -                                              | -                                                | -                                      | 4 159                                            | -                              | -                              | 4 159     |
| Interest                                                             |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| Interest earned from Receivables                                     |   | -                                              | -                                                | 19 826                                 | -                                                | -                              | -                              | 19 826    |
| Interest earned from Current and Non Current Assets                  |   | -                                              | -                                                | -                                      | -                                                | -                              | 51 306                         | 51 306    |
| Dividends                                                            |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| Rent on Land                                                         |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| Rental from Fixed Assets                                             |   | -                                              | 9 164                                            | -                                      | 730                                              | 5 068                          | -                              | 14 962    |
| Licence and permits                                                  |   | -                                              | 197                                              | -                                      | 8 823                                            | 5                              | 167                            | 9 192     |
| Special rating levies                                                |   | -                                              | 197                                              | -                                      | 8 823                                            | 5                              | 167                            | 9 192     |
| Construction Contract Revenue                                        |   | -                                              | 197                                              | -                                      | 8 823                                            | 5                              | 167                            | 9 192     |
| Development Charges                                                  |   | -                                              | 197                                              | -                                      | 8 823                                            | 5                              | 167                            | 9 192     |
| Operational Revenue                                                  |   | -                                              | 13                                               | 6 467                                  | 107                                              | 1 744                          | 2 723                          | 11 054    |
| <b>Non-Exchange Revenue</b>                                          |   |                                                |                                                  |                                        |                                                  |                                |                                |           |
| Property rates                                                       |   | -                                              | -                                                | -                                      | -                                                | -                              | 616 977                        | 616 977   |
| Surcharges and Taxes                                                 |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| Fines, penalties and forfeits                                        |   | -                                              | 105                                              | -                                      | 178 996                                          | -                              | 2 972                          | 182 073   |
| Licences or permits                                                  |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| Transfer and subsidies - Operational                                 |   | -                                              | 24 439                                           | 166 563                                | 11 165                                           | 295                            | 85 008                         | 287 472   |
| Interest                                                             |   | -                                              | -                                                | -                                      | -                                                | -                              | 3 587                          | 3 587     |
| Fuel Levy                                                            |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| Service charges                                                      |   | -                                              | -                                                | 3 465                                  | -                                                | -                              | -                              | 3 465     |
| Gains on disposal of Assets                                          |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| Other Gains                                                          |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| Discontinued Operations                                              |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -         |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |   | -                                              | 51 798                                           | 2 059 726                              | 239 195                                          | 13 811                         | 764 743                        | 3 129 272 |
| <b>Expenditure</b>                                                   |   |                                                |                                                  |                                        |                                                  |                                |                                |           |
| Employee related costs                                               |   | 15 745                                         | 70 706                                           | 253 703                                | 246 986                                          | 117 693                        | 78 955                         | 783 788   |
| Remuneration of councillors                                          |   | -                                              | -                                                | -                                      | -                                                | 28 973                         | -                              | 28 973    |
| Bulk purchases - electricity                                         |   | -                                              | -                                                | 962 638                                | -                                                | -                              | -                              | 962 638   |
| Inventory consumed                                                   |   | 186                                            | 2 444                                            | 104 573                                | 20 883                                           | 1 819                          | 993                            | 130 898   |
| Debt impairment                                                      |   | -                                              | 1 994                                            | 35 179                                 | 46 522                                           | -                              | (2 929)                        | 80 767    |
| Depreciation and amortisation                                        |   | 117                                            | 10 727                                           | 181 941                                | 20 140                                           | 17 329                         | 2 485                          | 232 739   |
| Interest                                                             |   | -                                              | -                                                | 72 631                                 | -                                                | -                              | -                              | 72 631    |
| Contracted services                                                  |   | 4 775                                          | 66 311                                           | 181 523                                | 131 137                                          | 18 307                         | 10 288                         | 412 340   |
| Transfers and subsidies                                              |   | -                                              | -                                                | -                                      | 13 057                                           | -                              | -                              | 13 057    |

| R thousand                                               | 1 | Vote 1 - OFFICE OF<br>THE MUNICIPAL<br>MANAGER | Vote 2 - PLANNING<br>AND DEVELOPMENT<br>SERVICES | Vote 3 -<br>INFRASTRUCTURE<br>SERVICES | Vote 4 - COMMUNITY<br>AND PROTECTION<br>SERVICES | Vote 5 - CORPORATE<br>SERVICES | Vote 6 - FINANCIAL<br>SERVICES | Total            |
|----------------------------------------------------------|---|------------------------------------------------|--------------------------------------------------|----------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------|------------------|
| Irrecoverable debts written off                          |   | –                                              | 715                                              | 7 824                                  | 120 962                                          | –                              | 2 904                          | 132 404          |
| Operational costs                                        |   | 2 272                                          | 5 090                                            | 53 959                                 | 18 878                                           | 73 975                         | 69 039                         | 223 213          |
| Losses on disposal of Assets                             |   | –                                              | –                                                | –                                      | –                                                | –                              | –                              | –                |
| Other Losses                                             |   | –                                              | –                                                | –                                      | –                                                | –                              | –                              | –                |
| <b>Total Expenditure</b>                                 |   | <b>23 096</b>                                  | <b>157 986</b>                                   | <b>1 853 971</b>                       | <b>618 565</b>                                   | <b>258 096</b>                 | <b>161 735</b>                 | <b>3 073 449</b> |
| <b>Surplus/(Deficit)</b>                                 |   | <b>(23 096)</b>                                | <b>(106 189)</b>                                 | <b>205 755</b>                         | <b>(379 370)</b>                                 | <b>(244 285)</b>               | <b>603 007</b>                 | <b>55 823</b>    |
| Transfers and subsidies - capital (monetary allocations) |   | –                                              | 16 226                                           | 62 519                                 | 1 000                                            | –                              | –                              | 79 745           |
| Transfers and subsidies - capital (in-kind)              |   | –                                              | –                                                | –                                      | –                                                | –                              | –                              | –                |
| <b>Surplus/(Deficit) after capital transfers &amp;</b>   |   | <b>(23 096)</b>                                | <b>(89 963)</b>                                  | <b>268 274</b>                         | <b>(378 370)</b>                                 | <b>(244 285)</b>               | <b>603 007</b>                 | <b>135 568</b>   |

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

| 2024 Gleneshon - Supporting Table 04a Supporting detail to Budgeted Financials |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|--------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| Description                                                                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| ASSETS                                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current Assets                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash and Cash Equivalents                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Call Deposits and Investments                                                  |     | 429 499         | 512 011         | 530 066         | 570 278              | 560 278         | 560 278            | 570 363           | 571 536                                             | 569 567                | 567 690                |
| Cash at Bank                                                                   |     | 149 199         | 94 370          | 19 423          | 78 734               | 2 604           | 2 604              | 195 015           | (89 273)                                            | (76 175)               | (21 885)               |
| Cash on Hand                                                                   |     | 15              | 15              | 15              | 15                   | 15              | 15                 | 45                | 15                                                  | 15                     | 15                     |
| Total Cash and Cash Equivalents                                                |     | 578 713         | 606 395         | 549 503         | 649 027              | 562 897         | 562 897            | 765 423           | 482 278                                             | 493 407                | 545 820                |
| Short term Investments                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Deposit Taking Institutions                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Trade and other receivables from exchange transactions                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity                                                                    |     | 168 668         | 193 854         | 179 052         | 222 472              | 213 249         | 213 249            | 27 330            | 236 670                                             | 238 290                | 244 973                |
| Waste Management                                                               |     | 47 654          | 59 731          | 63 100          | 46 993               | 24 752          | 24 752             | 69 040            | 61 573                                              | 61 520                 | 61 471                 |
| Waste Water Management                                                         |     | 40 323          | 50 819          | 50 059          | 59 501               | 41 670          | 41 670             | 51 296            | 55 351                                              | 78 334                 | 80 043                 |
| Water                                                                          |     | 153 961         | 201 197         | 199 917         | 166 336              | 89 884          | 89 884             | 194 187           | 206 476                                             | 206 947                | 207 482                |
| Other trade receivables from exchange transactions                             |     | 75 853          | 78 242          | 66 340          | 62 723               | 56 369          | 56 369             | 74 176            | 60 428                                              | 60 152                 | 59 860                 |
| VAT Receivable Input Tax Accrual                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | 31 658                                              | 32 328                 | 31 756                 |
| Gross: Trade and other receivables from exchange transactions                  |     | 486 459         | 583 842         | 558 469         | 558 025              | 425 925         | 425 925            | 416 029           | 652 155                                             | 677 573                | 685 585                |
| Less: Impairment for debt                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Impairment for Electricity                                                     |     | (13 669)        | (12 770)        | (12 548)        | (16 688)             | (7 465)         | (7 465)            | (12 548)          | (18 367)                                            | (18 512)               | (18 676)               |
| Impairment for Waste Management                                                |     | (39 267)        | (50 881)        | (52 608)        | (71 231)             | (45 511)        | (45 511)           | (52 608)          | (62 728)                                            | (62 981)               | (63 292)               |
| Impairment for Waste Water Management                                          |     | (30 805)        | (38 654)        | (38 649)        | (54 319)             | (52 319)        | (52 319)           | (38 649)          | (46 219)                                            | (46 409)               | (46 641)               |
| Impairment for Water                                                           |     | (111 911)       | (153 116)       | (148 848)       | (139 359)            | (58 068)        | (58 068)           | (148 848)         | (160 370)                                           | (160 658)              | (161 012)              |
| Impairment for other trade receivables from exchange transactions              |     | (43 104)        | (45 639)        | (42 917)        | (52 511)             | (46 153)        | (46 153)           | (42 917)          | (46 838)                                            | (46 936)               | (47 009)               |
| Total Less: Impairment for debt                                                |     | (238 755)       | (301 060)       | (295 570)       | (334 108)            | (209 518)       | (209 518)          | (295 570)         | (334 522)                                           | (335 495)              | (336 631)              |
| Total net Trade and other receivables from Exchange Transactions               |     | 247 704         | 282 782         | 262 898         | 223 917              | 216 407         | 216 407            | 120 459           | 317 633                                             | 342 078                | 348 955                |
| Receivables from non-exchange transactions                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural Properties                                                        |     | 489             | 6 407           | 7 329           | 5 275                | 5 279           | 5 279              | 7 629             | 8 258                                               | 8 314                  | 8 373                  |
| Business and Commercial Properties                                             |     | 2 440           | 19 323          | 17 671          | 33 533               | 33 392          | 33 392             | 8 712             | 18 137                                              | 18 282                 | 18 447                 |
| Industrial Properties                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Mining Properties                                                              |     | -               | 503             | 503             | 504                  | 504             | 504                | 503               | 504                                                 | 504                    | 504                    |
| Public Benefit Organisations                                                   |     | (0)             | 1               | 1               | 3                    | 4               | 4                  | 1                 | 4                                                   | 4                      | 4                      |
| Public Service Infrastructure Properties                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | (107)                                               | (114)                  | (121)                  |
| Public Service Purposes Properties                                             |     | 127             | 202             | 312             | 970                  | 971             | 971                | 603               | 837                                                 | 868                    | 902                    |
| Residential Properties                                                         |     | 2 627           | 34 075          | 33 474          | 48 387               | 31 767          | 31 767             | 25 586            | 32 341                                              | 32 529                 | 32 746                 |
| Residential Sectional Title Garages                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sports Clubs and Fields                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vacant Land                                                                    |     | 1 925           | 5 724           | 10 211          | 5 968                | 5 952           | 5 952              | 15 362            | 11 360                                              | 11 429                 | 11 502                 |
| Property Rates General                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Gross: Property rates                                                          |     | 7 609           | 66 235          | 69 502          | 94 641               | 77 870          | 77 870             | 58 396            | 71 333                                              | 71 816                 | 72 356                 |
| Less: Impairment of Property rates                                             |     | (193 606)       | (217 944)       | (246 734)       | (358 317)            | (312 260)       | (312 260)          | (246 738)         | (293 416)                                           | (294 583)              | (294 260)              |
| Net Property rates                                                             |     | (185 998)       | (151 709)       | (177 232)       | (263 676)            | (234 390)       | (234 390)          | (188 342)         | (222 083)                                           | (222 767)              | (221 904)              |
| Other receivables from non-exchange transactions                               |     | 237 925         | 239 993         | 268 836         | 279 134              | 279 134         | 279 134            | 430 975           | 328 491                                             | 334 420                | 341 386                |
| Less: Impairment for other receivables from non-exchange transactions          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Net other receivables from non-exchange transactions                           |     | 237 925         | 239 993         | 268 836         | 279 134              | 279 134         | 279 134            | 430 975           | 328 491                                             | 334 420                | 341 386                |
| Total net Receivables from non-exchange transactions                           |     | 51 927          | 88 284          | 91 604          | 15 459               | 44 745          | 44 745             | 242 633           | 106 409                                             | 111 653                | 119 482                |
| Current Portion of Non-current Receivables                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Associates                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bursary Obligations                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Car                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Computer and Electronic Equipment                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Employee Benefits                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Finance Lease Receivable                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Land Sales                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Selling Schemes                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Joint Ventures                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operating Lease                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Public Organisation                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sporting and Other Bodies                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Staff Loans/Recoveries                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Subsidiaries                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Current Portion of Non-current Receivables                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Inventory                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| Description                                         | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Consumables                                         |     | 552             | 2 242           | 11 305          | (641)                | (1 111)         | (1 111)            | 14 124            | 11 305                                              | 11 305                 | 11 305                 |
| Finished Goods                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Housing Stock                                       |     | 9 100           | 8 050           | 6 300           | 9 100                | 9 100           | 9 100              | 6 300             | 6 300                                               | 6 300                  | 6 300                  |
| Land                                                |     | –               | 17 504          | 17 504          | 14 147               | 24 147          | 24 147             | 17 504            | 17 504                                              | 17 504                 | 17 504                 |
| Materials and Supplies                              |     | 9 937           | 10 111          | 7 677           | 8 895                | 7 349           | 7 349              | 24 010            | 7 677                                               | 7 677                  | 7 677                  |
| Water                                               |     | 2 563           | 2 866           | 1 457           | 2 828                | 3 005           | 3 005              | 1 457             | 877                                                 | 917                    | 957                    |
| Work-in-progress                                    |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Inventory                                     |     | 22 152          | 40 772          | 44 244          | 34 328               | 42 489          | 42 489             | 63 396            | 43 664                                              | 43 704                 | 43 744                 |
| VAT Receivable                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Input Tax Capital                                   |     | 6 219           | 33 513          | (84 867)        | 51 355               | 51 355          | 51 355             | 61 532            | 0                                                   | 0                      | 0                      |
| Input Tax General                                   |     | 169 823         | (981 158)       | 72 543          | (13 430)             | (18 905)        | (18 905)           | 130 656           | (2 162)                                             | (2 162)                | (2 162)                |
| VAT Control (Receivable)                            |     | (26 596)        | 34 867          | 4 105           | (34 217)             | (40 495)        | (40 495)           | (30 777)          | 12 474                                              | 12 376                 | 13 426                 |
| Total VAT Receivable                                |     | 149 446         | (912 778)       | (8 218)         | 3 707                | (8 045)         | (8 045)            | 161 411           | 10 312                                              | 10 214                 | 11 264                 |
| Other current assets                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Construction Contracts and Receivables              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Control, Clearing and Interface Accounts            |     | 2 769           | 6 040           | 4 080           | 4 065                | 4 065           | 4 065              | (17 260)          | 4 080                                               | 4 080                  | 4 080                  |
| Deposits                                            |     | 1 896           | 13 882          | 52 178          | 1 896                | 1 896           | 1 896              | 87 567            | 52 178                                              | 52 178                 | 52 178                 |
| Fair Value Adjustments                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Income Tax Receivable                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Operating Lease - Straight Lining                   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Intercompany/Parent-subsidiary Transactions         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Other current assets                          |     | 4 665           | 19 922          | 56 258          | 5 961                | 5 961           | 5 961              | 70 307            | 56 258                                              | 56 258                 | 56 258                 |
| Total Current Assets                                |     | 1 054 607       | 125 377         | 996 290         | 932 399              | 864 455         | 864 455            | 1 423 628         | 1 016 555                                           | 1 057 315              | 1 125 524              |
| Non-current Assets                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Investments                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bank Repurchase Agreements                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Bankers Acceptance Certificate                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Deposit Taking Institutions                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Derivative Financial Assets                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Guaranteed Endowment Policies (Sinking)             |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Interest Rate Swaps                                 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Listed/Unlisted Bonds and Stocks                    |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Municipal Bonds                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| National Government Securities                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Negotiable Certificate of Deposits                  |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Unamortised Debt Expense                            |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Unamortised Preference Share Expense                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Investments                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Investment Property at Cost / Fair Value            |     | 438 586         | 432 051         | 432 051         | 440 826              | 440 826         | 440 826            | 432 051           | 432 051                                             | 432 051                | 432 051                |
| Less: Accumulated Depreciation                      |     | (13 510)        | (13 931)        | (14 333)        | (15 013)             | (15 013)        | (15 013)           | (14 567)          | (14 772)                                            | (14 781)               | (14 795)               |
| Less: Accumulated Impairment                        |     | –               | (1 725)         | (1 725)         | –                    | –               | –                  | (1 725)           | (1 725)                                             | (1 725)                | (1 725)                |
| Total Investment Property                           |     | 425 076         | 416 396         | 415 993         | 425 813              | 425 813         | 425 813            | 415 760           | 415 554                                             | 415 545                | 415 532                |
| Property, Plant and Equipment                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property, Plant and Equipment at Cost / Revaluation |     | 7 374 608       | 7 805 530       | 8 289 098       | 9 557 302            | 9 509 458       | 9 509 458          | 9 102 710         | 9 427 180                                           | 9 458 278              | 9 369 519              |
| Leases recognised as Property, Plant and Equipment  |     | –               | 0               | (2 230)         | –                    | –               | –                  | (2 230)           | (2 230)                                             | (2 230)                | (2 230)                |
| Less: Accumulated Depreciation                      |     | (2 158 062)     | (2 350 355)     | (2 538 409)     | (2 937 099)          | (2 937 099)     | (2 937 099)        | (2 777 939)       | (2 883 397)                                         | (2 888 039)            | (2 895 142)            |
| Less: Accumulated Impairment                        |     | (31 616)        | (32 648)        | (32 388)        | (42 136)             | (42 136)        | (42 136)           | (42 210)          | (42 210)                                            | (42 210)               | (42 210)               |
| Total Property, Plant and Equipment                 |     | 5 184 929       | 5 422 527       | 5 716 070       | 6 578 067            | 6 530 223       | 6 530 223          | 6 280 330         | 6 499 343                                           | 6 525 799              | 6 429 937              |
| Construction Work-in-progress                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Acquisitions                                        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Opening Balance                                     |     | 27 553          | 27 553          | 27 553          | 27 553               | 27 553          | 27 553             | 27 553            | 27 553                                              | 27 553                 | 27 553                 |
| Prior period corrections                            |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Transfer to Heritage asset                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Transfer to Intangible Assets                       |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Transfer to Investment property                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Transfer to PPE                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Less: Accumulated Impairment                        |     | (19)            | (19)            | (19)            | (19)                 | (19)            | (19)               | (19)              | (19)                                                | (19)                   | (19)                   |
| Total Construction Work-in-progress                 |     | 27 534          | 27 534          | 27 534          | 27 534               | 27 534          | 27 534             | 27 534            | 27 534                                              | 27 534                 | 27 534                 |
| Biological Assets                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological Assets at Cost / Fair Value              |     | 5 143           | 2 925           | 2 800           | 5 877                | 5 877           | 5 877              | 2 800             | 2 800                                               | 3 300                  | 2 800                  |
| Less: Accumulated Depreciation                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Less: Accumulated Impairment                        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Biological Assets                             |     | 5 143           | 2 925           | 2 800           | 5 877                | 5 877           | 5 877              | 2 800             | 2 800                                               | 3 300                  | 2 800                  |
| Living resources                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Living resources at Cost / Revaluation              |     | –               | –               | –               | –                    | 348             | 348                | –                 | 870                                                 | –                      | –                      |



| Description                                                        | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                    |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Less: Accumulated Depreciation                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Less: Accumulated Impairment                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Living resources</b>                                      |     | -               | -               | -               | -                    | 348             | 348                | -                 | 870                                                 | -                      | -                      |
| <b>Heritage Assets</b>                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Heritage Assets at Cost / Revaluation                              |     | 1 313           | 1 313           | 1 313           | 1 313                | 1 313           | 1 313              | 1 313             | 1 313                                               | 1 313                  | 1 313                  |
| Less: Accumulated Impairment                                       |     | -               | -               | -               | (0)                  | (0)             | (0)                | -                 | -                                                   | -                      | -                      |
| <b>Total Heritage Assets</b>                                       |     | 1 313           | 1 313           | 1 313           | 1 313                | 1 313           | 1 313              | 1 313             | 1 313                                               | 1 313                  | 1 313                  |
| <b>Intangible Assets</b>                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Heritage Assets at Cost / Revaluation                              |     | 16 034          | 16 250          | 16 621          | 18 151               | 18 151          | 18 151             | 16 621            | 16 621                                              | 16 621                 | 16 621                 |
| Less: Accumulated Amortisation                                     |     | (11 773)        | (12 152)        | (12 223)        | (14 077)             | (14 077)        | (14 077)           | (12 264)          | (12 395)                                            | (12 399)               | (12 404)               |
| Less: Accumulated Impairment                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Intangible Assets</b>                                     |     | 4 261           | 4 098           | 4 398           | 4 074                | 4 074           | 4 074              | 4 357             | 4 226                                               | 4 222                  | 4 217                  |
| <b>Trade and other receivables from exchange transactions</b>      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity                                                        |     | 555             | 494             | 829             | 555                  | 555             | 555                | 829               | 829                                                 | 829                    | 829                    |
| Property Rental Debtors                                            |     | 370             | 504             | 463             | 370                  | 370             | 370                | 463               | 463                                                 | 463                    | 463                    |
| Service Charges                                                    |     | 565             | 616             | 868             | 565                  | 565             | 565                | 868               | 868                                                 | 868                    | 868                    |
| Waste Management                                                   |     | 535             | 848             | 1 093           | 535                  | 535             | 535                | 1 093             | 1 093                                               | 1 093                  | 1 093                  |
| Waste Water Management                                             |     | 417             | 685             | 844             | 417                  | 417             | 417                | 844               | 844                                                 | 844                    | 844                    |
| Water                                                              |     | 2 140           | 3 345           | 4 207           | 2 140                | 2 140           | 2 140              | 4 207             | 4 207                                               | 4 207                  | 4 207                  |
| <b>Total Trade and other Receivables from Exchange Transaction</b> |     | 4 582           | 6 491           | 8 304           | 4 582                | 4 582           | 4 582              | 8 304             | 8 304                                               | 8 304                  | 8 304                  |
| <b>Non-current Receivables from Non-exchange Transactions</b>      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Associates                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bursary Obligations                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Car                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Computer and Electronic Equipment                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Employee Benefits                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Finance Lease Receivable                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Land Sales                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Loans                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Selling Schemes                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsiidiary Transactions                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Joint Ventures                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operating Lease                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Property Rates                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Public Organisation                                                |     | 17              | 17              | 17              | 17                   | 17              | 17                 | 17                | 17                                                  | 17                     | 17                     |
| Sporting and Other Bodies                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Staff Loans/Recoveries                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Subsidiaries                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-current Receivables from Non-exchange Transaction</b> |     | 17              | 17              | 17              | 17                   | 17              | 17                 | 17                | 17                                                  | 17                     | 17                     |
| <b>Other non-current assets</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Deferred Tax Assets                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Defined Benefit Asset                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsiidiary Transactions                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment in Associate                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment in Joint Venture                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment in Subsidiary                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operating Lease Receivable                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Deposits                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Other non-current assets</b>                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non Current Assets</b>                                    |     | 5 652 855       | 5 881 302       | 6 176 431       | 7 047 276            | 6 999 781       | 6 999 781          | 6 740 415         | 6 959 961                                           | 6 986 035              | 6 889 654              |
| <b>TOTAL ASSETS</b>                                                |     | 6 707 462       | 6 006 678       | 7 172 721       | 7 979 675            | 7 864 235       | 7 864 235          | 8 164 043         | 7 976 515                                           | 8 043 349              | 8 015 178              |
| <b>LIABILITIES</b>                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Current Liabilities</b>                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Bank Overdraft</b>                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| ABSA                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| First National Bank                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Nedbank                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Rand Merchant Bank                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Standard Bank                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unspecified                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Bank Overdraft</b>                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Financial Liabilities</b>                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Concessionary Loan                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Short-term Borrowings                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Current portion of Finance Lease Liabilities                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Current portion of Non-current Borrowings                          |     | 55 047          | 69 853          | 71 571          | 62 457               | 62 457          | 62 457             | 36 651            | 71 571                                              | 71 571                 | 71 571                 |

| Description                                                  | Ref  | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |        |
|--------------------------------------------------------------|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|--------|
|                                                              |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |        |
| R thousand                                                   |      |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |        |
| Current portion of Operating Lease Liabilities               |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Unamortised Premium on Long-term Debts                       |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Total Financial Liabilities                                  |      | 55 047          | 69 853          | 71 571          | 62 457               | 62 457          | 62 457             | 36 651            | 71 571                                              | 71 571                 | 71 571                 |        |
| Consumer Deposits                                            |      |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |        |
| Building Plans                                               |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Buying Card                                                  |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Electricity                                                  |      | 12 362          | 13 509          | 15 067          | 12 362               | 12 362          | 12 362             | 15 620            | 15 067                                              | 15 067                 | 15 067                 |        |
| Hiring of Decorative Items                                   |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Library Books                                                |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Posters                                                      |      | 0               | 0               | 0               | 290                  | 290             | 290                | 0                 | -                                                   | -                      | -                      |        |
| Refuse                                                       |      | 204             | 172             | 170             | 204                  | 204             | 204                | 170               | 170                                                 | 170                    | 170                    |        |
| Rental Properties                                            |      | 769             | 753             | 711             | 1 821                | 1 821           | 1 821              | 767               | 709                                                 | 709                    | 709                    |        |
| Sewer                                                        |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Street Closure                                               |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Valuation Appeal                                             |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Water                                                        |      | 8 453           | 9 199           | 9 333           | 8 453                | 8 453           | 8 453              | 9 826             | 9 333                                               | 9 333                  | 9 333                  |        |
| Wayleave                                                     |      | 558             | 558             | 117             | 558                  | 558             | 558                | 117               | 117                                                 | 117                    | 117                    |        |
| Total Consumer Deposits                                      |      |                 | 22 348          | 24 190          | 25 397               | 23 689          | 23 689             | 23 689            | 26 501                                              | 25 395                 | 25 395                 | 25 395 |
| Trade and Other Payable Exchange Transactions                |      |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |        |
| Accrued Interest                                             | 2, 5 | -               | -               | -               | 6 232                | 6 232           | 6 232              | -                 | -                                                   | (1 270)                | 10 131                 |        |
| Advance Payments                                             |      | 25 440          | 28 681          | 30 498          | 24 840               | 24 840          | 24 840             | 38 172            | 30 498                                              | 30 498                 | 30 498                 |        |
| Affiliates, Related Parties and Associated Companies         |      | -               | -               | 266             | -                    | -               | -                  | -                 | 266                                                 | 266                    | 266                    |        |
| Agency Fees Payable                                          |      | -               | -               | -               | -                    | -               | -                  | (895)             | -                                                   | -                      | -                      |        |
| Auditor-General of South Africa                              |      | -               | -               | -               | (1 414)              | (1 414)         | (1 414)            | -                 | (0)                                                 | (0)                    | (0)                    |        |
| Bonus                                                        |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Compensation Commission (COID)                               |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Control, Clearing and Interface Accounts                     |      | 2 677           | 7 091           | 4 586           | 869                  | 1 469           | 1 469              | 18 062            | 4 586                                               | 4 586                  | 4 586                  |        |
| Deferred Revenue                                             |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Dividends Declared                                           |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Electricity Bulk Purchase                                    |      | 73 479          | 83 208          | 102 322         | 73 479               | 62 979          | 62 979             | -                 | 102 322                                             | 102 322                | 102 322                |        |
| Fair Value Adjustment                                        |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Intercompany/Parent-subsidiary Transactions                  |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Leave Accrual                                                |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Long Service Award                                           |      | -               | -               | -               | 5 852                | 5 852           | 5 852              | -                 | -                                                   | -                      | -                      |        |
| Municipal Debt Relief                                        |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Overtime                                                     |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Payables and Accruals                                        |      | 149 092         | 137 547         | 140 827         | 149 703              | 125 947         | 125 947            | 6 826             | 134 798                                             | 136 647                | 129 273                |        |
| PAYE Deductions                                              |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Pension and Retirement Contributions                         |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Retentions                                                   |      | 35 606          | 36 414          | 23 676          | 36 012               | 36 012          | 36 012             | 17 620            | 26 951                                              | 26 951                 | 26 951                 |        |
| Standby                                                      |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Tender documentation                                         |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Unallocated Deposits                                         |      | 34 786          | 10 845          | 12 211          | 38 951               | 38 951          | 38 951             | 44 769            | 12 211                                              | 12 211                 | 12 211                 |        |
| Water Inventory Bulk Purchases                               |      | 309             | 8 742           | 2 039           | 309                  | 513             | 513                | -                 | 2 039                                               | 2 039                  | 2 039                  |        |
| VAT Payables Output Tax Accrual                              | -    | -               | -               | -               | -                    | -               | -                  | 7 565             | 11 235                                              | 12 212                 |                        |        |
| VAT Payables Output Tax Provision for Doubtful Debt Impairme | -    | -               | -               | -               | -                    | -               | -                  | (30 156)          | (30 278)                                            | (30 424)               |                        |        |
| Total Trade and Other Payable Exchange Transactions          |      | 321 390         | 312 529         | 316 423         | 334 833              | 301 381         | 301 381            | 124 554           | 291 079                                             | 295 206                | 300 064                |        |
| Trade and Other Payable Non-exchange Transactions            |      |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |        |
| Transfers and Subsidies Payable                              |      |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |        |
| Capital                                                      |      | (4 786)         | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Operational                                                  |      | 340             | 340             | 40              | 53                   | (8 530)         | (8 530)            | 40                | 40                                                  | 40                     | 40                     |        |
| Total Transfers and Subsidies Payable                        |      | (4 446)         | 340             | 40              | 53                   | (8 530)         | (8 530)            | 40                | 40                                                  | 40                     | 40                     |        |
| Transfers and Subsidies Unspent                              |      |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |        |
| Capital                                                      |      | 19 562          | 24 971          | 8 349           | (21 437)             | (27 637)        | (27 637)           | 39 788            | 13 093                                              | 13 093                 | 13 093                 |        |
| Operational                                                  |      | 12 496          | 13 516          | 18 860          | 16 746               | 9 302           | 9 302              | 18 695            | 15 436                                              | 15 732                 | 15 732                 |        |
| Total Transfers and Subsidies Unspent                        |      | 32 058          | 38 487          | 27 209          | (4 691)              | (18 336)        | (18 336)           | 58 483            | 28 530                                              | 28 825                 | 28 825                 |        |
| VAT Payables Output Tax Accrual                              |      | -               | -               | -               | -                    | -               | -                  | -                 | 42 966                                              | 42 966                 | 42 966                 |        |
| VAT Payables Output Tax Provision for Doubtful Debt Impairme |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Total Trade and Other Payable Non-exchange Transactions      | 2    | 27 613          | 38 827          | 27 249          | (4 638)              | (26 865)        | (26 865)           | 58 523            | 71 536                                              | 71 831                 | 71 831                 |        |
| Provision                                                    |      |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |        |
| Alien Vegetation                                             |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Bonus                                                        |      | 10 058          | 16 377          | 16 949          | 15 710               | 12 552          | 12 552             | 16 787            | 16 787                                              | 16 787                 | 16 787                 |        |
| Decommissioning, Restoration and Similar Liabilities         |      | -               | -               | 5 114           | -                    | -               | -                  | 5 114             | 5 114                                               | 5 114                  | 5 114                  |        |
| Ex-gratia Pension                                            |      | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |        |
| Insurance Claims                                             |      | 1 821           | 1 487           | 147             | 10 832               | 10 832          | 10 832             | (10 100)          | -                                                   | -                      | -                      |        |
| Leave                                                        |      | 30 740          | 34 422          | 36 989          | 30 663               | 25 264          | 25 264             | 36 798            | 36 989                                              | 36 989                 | 36 989                 |        |

| Description                                          | Ref | 2022/23         | 2023/24          | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------|-----|-----------------|------------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                      |     | Audited Outcome | Audited Outcome  | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                    |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Litigation                                           |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Pension Fund Investment Return Shortfall             |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Staff Parity                                         |     | -               | -                | 1 712           | -                    | -               | -                  | -                 | 1 712                                               | 1 712                  | 1 712                  |
| Impairment                                           |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Provision</b>                               |     | <b>42 620</b>   | <b>52 286</b>    | <b>60 911</b>   | <b>57 205</b>        | <b>48 649</b>   | <b>48 649</b>      | <b>48 600</b>     | <b>60 602</b>                                       | <b>60 602</b>          | <b>60 602</b>          |
| <b>VAT Payable</b>                                   |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| VAT Payable: Output Tax                              |     | 179 682         | (625 956)        | (228)           | 23 168               | 16 916          | 16 916             | 201 210           | 22 170                                              | 22 170                 | 22 170                 |
| VAT Payable: VAT Control                             |     | (23 564)        | (280 833)        | -               | 1 553                | 1 553           | 1 553              | (23 024)          | (0)                                                 | (0)                    | (0)                    |
| <b>Total VAT Payable</b>                             |     | <b>156 118</b>  | <b>(906 789)</b> | <b>(228)</b>    | <b>24 721</b>        | <b>18 470</b>   | <b>18 470</b>      | <b>178 187</b>    | <b>22 170</b>                                       | <b>22 170</b>          | <b>22 170</b>          |
| <b>Other current liabilities</b>                     |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Employee Benefits</b>                             |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Post-employment Benefits                             |     | -               | -                | -               | -                    | -               | -                  | -                 | 13 486                                              | 13 678                 | 13 887                 |
| Other Long-Term Benefits                             |     | -               | -                | -               | -                    | -               | -                  | -                 | 7 227                                               | 7 444                  | 7 675                  |
| Termination Benefits                                 |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Employee Benefits</b>                       |     | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>20 713</b>                                       | <b>21 122</b>          | <b>21 562</b>          |
| Deferred Tax Liabilities                             |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Income Tax Payable                                   |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions          |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Other current liabilities</b>               |     | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>20 713</b>                                       | <b>21 122</b>          | <b>21 562</b>          |
| <b>Total Current Liabilities</b>                     |     | <b>625 135</b>  | <b>(409 104)</b> | <b>501 322</b>  | <b>498 267</b>       | <b>427 779</b>  | <b>427 779</b>     | <b>473 015</b>    | <b>563 065</b>                                      | <b>567 896</b>         | <b>573 195</b>         |
| <b>Non-current Liabilities</b>                       |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Financial Liabilities</b>                         |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Borrowings</b>                                    |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Annuity and Bullet Loans                             |     | 446 903         | 514 496          | 443 131         | 774 591              | 774 591         | 774 591            | 443 131           | 566 639                                             | 566 019                | 487 384                |
| Bankers Acceptance Certificate                       |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Concessionary Loan                                   |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Derivative Financial Liability                       |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Finance Lease Liability                              |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Government Loans                                     |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions          |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Local Registered Stock                               |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Marketable Bonds                                     |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-annuity Loans                                    |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-marketable Bonds                                 |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| PPP Liabilities                                      |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Securities                                           |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest Rate Swaps                                  |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Borrowings</b>                              | 4   | <b>446 903</b>  | <b>514 496</b>   | <b>443 131</b>  | <b>774 591</b>       | <b>774 591</b>  | <b>774 591</b>     | <b>443 131</b>    | <b>566 639</b>                                      | <b>566 019</b>         | <b>487 384</b>         |
| Operating Lease Liability                            |     | 695             | 0                | 0               | 695                  | 695             | 695                | 0                 | -                                                   | -                      | -                      |
| <b>Total Financial Liabilities</b>                   |     | <b>447 598</b>  | <b>514 496</b>   | <b>443 131</b>  | <b>775 285</b>       | <b>775 285</b>  | <b>775 285</b>     | <b>443 131</b>    | <b>566 639</b>                                      | <b>566 019</b>         | <b>487 384</b>         |
| <b>Provisions</b>                                    |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Alien Vegetation                                     |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bonus                                                |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Decommissioning, Restoration and Similar Liabilities |     | 95 422          | 106 740          | 149 311         | 136 194              | 132 654         | 132 654            | 149 311           | 158 484                                             | 158 942                | 159 424                |
| Ex-gratia Pension                                    |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Impairment                                           |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Insurance Claims                                     |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leave                                                |     | 4 800           | 1 318            | 777             | 24 816               | 28 015          | 28 015             | 1                 | -                                                   | -                      | -                      |
| Litigation                                           |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Pension Fund Investment Return Shortfall             |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Staff Parity                                         |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Provisions</b>                              |     | <b>100 222</b>  | <b>108 058</b>   | <b>150 088</b>  | <b>161 010</b>       | <b>160 669</b>  | <b>160 669</b>     | <b>149 312</b>    | <b>158 484</b>                                      | <b>158 942</b>         | <b>159 424</b>         |
| <b>Long term Trade and other Payables</b>            |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bulk Water                                           |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Electricity Bulk Purchase                            |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Municipal Debt Relief                                |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Payables and Accruals                                |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Long term Trade and other Payables</b>      |     | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Other non-current liabilities</b>                 |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Employee Benefits</b>                             |     |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Post-employment Benefits                             |     | (14 823)        | 14 152           | 24 218          | 231 878              | 230 335         | 230 335            | -                 | 222 923                                             | 224 261                | 225 696                |
| Other Long-Term Benefits                             |     | -               | -                | -               | -                    | -               | -                  | -                 | 29 433                                              | 29 610                 | 29 798                 |
| Termination Benefits                                 |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Employee Benefits</b>                       |     | <b>(14 823)</b> | <b>14 152</b>    | <b>24 218</b>   | <b>231 878</b>       | <b>230 335</b>  | <b>230 335</b>     | <b>-</b>          | <b>252 356</b>                                      | <b>253 871</b>         | <b>255 495</b>         |
| Deferred Tax Liabilities                             |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions          |     | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| Description                                         | Ref   | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------|-------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                     |       | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                          |       |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Total Other non-current liabilities                 |       | (14 823)        | 14 152          | 24 218          | 231 878              | 230 335         | 230 335            | -                 | 252 356                                             | 253 871                | 255 495                |
| Total non current liabilities                       |       | 532 997         | 636 707         | 617 437         | 1 168 172            | 1 166 288       | 1 166 288          | 592 443           | 977 478                                             | 978 832                | 902 303                |
| TOTAL LIABILITIES                                   |       | 1 158 132       | 227 602         | 1 118 760       | 1 666 439            | 1 594 068       | 1 594 068          | 1 065 458         | 1 540 543                                           | 1 546 728              | 1 475 497              |
| CHANGES IN NET ASSETS                               |       | 5 549 330       | 5 779 076       | 6 053 961       | 6 313 236            | 6 270 167       | 6 270 167          | 7 098 585         | 6 435 972                                           | 6 496 621              | 6 539 680              |
| COMMUNITY WEALTH/EQUITY                             | 1     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accumulated Surplus/(Deficit)                       |       |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Changes in Accounting Policy                        |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior Period Error                    |       | (21 507)        | (18 053)        | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Depreciation Offsets                                |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Opening Balance                                     |       | 5 383 644       | 5 589 788       | 5 749 770       | 6 041 873            | 6 041 873       | 6 041 873          | 5 939 295         | 5 941 121                                           | 5 941 121              | 5 941 121              |
| Transfers to/from operating revenue and expenditure |       | 251 832         | 263 003         | 253 565         | 226 656              | 183 587         | 183 587            | (9)               | 159 130                                             | 219 779                | 262 839                |
| Transfers to/from Reserves                          |       | (24 221)        | (84 968)        | (64 040)        | (317 740)            | (347 179)       | (347 179)          | 264               | (378 731)                                           | (360 267)              | (383 596)              |
| Total Accumulated Surplus/(Deficit)                 |       | 5 589 748       | 5 749 770       | 5 939 295       | 5 950 789            | 5 878 281       | 5 878 281          | 5 939 550         | 5 721 521                                           | 5 800 633              | 5 820 364              |
| Reserves and Funds                                  |       |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital Replacement Reserve                         |       | 176 826         | 261 795         | 325 835         | 131 980              | 161 419         | 161 419            | 325 835           | 704 566                                             | 686 102                | 709 431                |
| Capitalisation Reserve                              |       | -               | -               | -               | 211 185              | 211 185         | 211 185            | -                 | -                                                   | -                      | -                      |
| Compensation for Occupational Injuries and Diseases | -     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Employee Benefit Reserve                            | -     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Housing Development Fund                            | -     | -               | -               | 9 396           | 9 396                | 9 396           | -                  | -                 | -                                                   | -                      |                        |
| Investment in associate account                     | -     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Non-current Provisions Reserve                      | -     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Revaluation Reserve                                 | -     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Self Insurance Reserve                              | 9 885 | 9 885           | 9 885           | 9 885           | 9 885                | 9 885           | 9 885              | 9 885             | 9 885                                               | 9 885                  |                        |
| Valuation Reserve                                   | -     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Total Reserves and Funds                            | 2     | 186 712         | 271 680         | 335 720         | 362 447              | 391 886         | 391 886            | 335 721           | 714 451                                             | 695 988                | 719 316                |
| Other                                               | 2     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Equity                                              |       |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital Contributed by Other Government Units       |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Ordinary Shares                                     |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Preference Shares                                   |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Share Premium                                       |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Equity                                        |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-controlling Interest                            |       |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                     |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Movement during the year                            |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Non-controlling Interest                      |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions         |       | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Other                                         | 2     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| TOTAL COMMUNITY WEALTH/EQUITY                       | 2     | 5 776 460       | 6 021 450       | 6 275 016       | 6 313 236            | 6 270 167       | 6 270 167          | 6 275 271         | 6 435 972                                           | 6 496 621              | 6 539 680              |

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

| R thousand                                          | Original Budget  | Adjusted Budget  | Full Year Forecast | Budget Year<br>2026/27 | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
|-----------------------------------------------------|------------------|------------------|--------------------|------------------------|---------------------------|---------------------------|
| SFA 3 - Safe Valley                                 | 173 403          | 173 403          | 173 403            | 182 073                | 191 177                   | 200 735                   |
| SFA 4 - Dignified Living                            | 1 665 518        | 1 704 804        | 1 704 804          | 1 866 867              | 2 041 407                 | 2 233 255                 |
| SFA 5 - Good Governance and Compliance              | 1 128 816        | 1 137 042        | 1 137 042          | 1 183 639              | 1 249 685                 | 1 314 977                 |
| <b>Allocations to other priorities</b>              |                  |                  |                    |                        |                           |                           |
| <b>Total Revenue (excluding capital transfers a</b> | <b>2 967 736</b> | <b>3 015 249</b> | <b>3 015 249</b>   | <b>3 232 579</b>       | <b>3 482 269</b>          | <b>3 748 967</b>          |

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

| <b>R thousand</b>                      | <b>Original Budget</b> | <b>Adjusted Budget</b> | <b>Full Year Forecast</b> | <b>Budget Year<br/>2026/27</b> | <b>Budget Year +1<br/>2027/28</b> | <b>Budget Year +2<br/>2028/29</b> |
|----------------------------------------|------------------------|------------------------|---------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Green and Sustainable Valley           | 5 532                  | 6 279                  | 6 279                     | 5 534                          | 7 210                             | 5 922                             |
| Valley of Possibility                  | 99 407                 | 99 985                 | 99 985                    | 122 289                        | 126 562                           | 131 204                           |
| Dignified Living                       | 376 066                | 508 499                | 508 499                   | 408 269                        | 409 269                           | 432 972                           |
| Safe Valley                            | 194 087                | 205 137                | 205 137                   | 219 691                        | 232 899                           | 247 462                           |
| Good Governance and Compliance         | 2 065 989              | 2 011 761              | 2 011 761                 | 2 317 665                      | 2 486 550                         | 2 668 568                         |
| <b>Allocations to other priorities</b> |                        |                        |                           |                                |                                   |                                   |
| <b>Total Expenditure</b>               | <b>2 741 081</b>       | <b>2 831 662</b>       | <b>2 831 662</b>          | <b>3 073 449</b>               | <b>3 262 490</b>                  | <b>3 486 128</b>                  |

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

| <b>R thousand</b>                      | <b>Original Budget</b> | <b>Adjusted Budget</b> | <b>Full Year Forecast</b> | <b>Budget Year<br/>2026/27</b> | <b>Budget Year +1<br/>2027/28</b> | <b>Budget Year +2<br/>2028/29</b> |
|----------------------------------------|------------------------|------------------------|---------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Green and Sustainable Valley           | 37 524                 | 36 871                 | 36 871                    | 31 124                         | 47 052                            | 7 938                             |
| Valley of Possibility                  | 225 699                | 195 436                | 195 436                   | 173 734                        | 141 782                           | 113 309                           |
| Dignified Living                       | 278 268                | 253 798                | 253 798                   | 273 435                        | 314 732                           | 273 857                           |
| Safe Valley                            | 38 311                 | 45 292                 | 45 292                    | 48 827                         | 56 520                            | 80 248                            |
| Good Governance and Compliance         | 62 688                 | 63 598                 | 63 598                    | 52 182                         | 49 945                            | 45 418                            |
| <b>Allocations to other priorities</b> |                        |                        |                           |                                |                                   |                                   |
| <b>Total Capital Expenditure</b>       | <b>642 490</b>         | <b>594 994</b>         | <b>594 994</b>            | <b>579 302</b>                 | <b>610 030</b>                    | <b>520 771</b>                    |

**WC024 Stellenbosch - Supporting Table SA7 Measureable performance objectives**

| Description                                       | Unit of meas | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---------------------------------------------------|--------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| <b>Vote 1 - Municipal Manager</b>                 |              |                 |                 |                    |                     |                        |                        |
| <b>Function 1 - Budget Performance</b>            |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 1 - Capital Expenditure</b>       |              | 100             | 100             | 100                | 60                  | 60                     | 60                     |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 2 - Operational Expenditure</b>   |              | 23 693          | 24 655          | 24 655             | 23 096              | 24 591                 | 26 059                 |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 3 - Operational Revenue</b>       |              | 2 412           | 2 412           | 2 412              | –                   | –                      | –                      |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Vote 2 - Planning and Economic Development</b> |              |                 |                 |                    |                     |                        |                        |
| <b>Function 1 - Budget Performance</b>            |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 1 - Capital Expenditure</b>       |              | 35 404          | 34 486          | 34 486             | 34 125              | 48 032                 | 34 283                 |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 2 - Operational Expenditure</b>   |              | 130 807         | 134 714         | 134 714            | 157 986             | 156 105                | 167 843                |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 3 - Operational Revenue</b>       |              | 51 760          | 55 266          | 55 266             | 67 432              | 86 854                 | 94 410                 |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Vote 3 - Community &amp; Protection</b>        |              |                 |                 |                    |                     |                        |                        |
| <b>Function 1 - Budget Performance</b>            |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 1 - Capital Expenditure</b>       |              | 81 585          | 120 385         | 120 385            | 51 522              | 48 513                 | 49 938                 |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 2 - Operational Expenditure</b>   |              | 568 393         | 578 103         | 578 103            | 618 565             | 643 227                | 670 872                |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 3 - Operational Revenue</b>       |              | 209 812         | 214 396         | 214 396            | 220 327             | 229 065                | 240 098                |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Vote 4 - Infrastructure services</b>           |              |                 |                 |                    |                     |                        |                        |
| <b>Function 1 - Budget Performance</b>            |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 1 - Capital Expenditure</b>       |              | 470 182         | 404 060         | 404 060            | 437 595             | 480 026                | 405 061                |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 2 - Operational Expenditure</b>   |              | 1 636 653       | 1 706 900       | 1 706 900          | 1 853 971           | 1 996 010              | 2 156 948              |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 3 - Operational Revenue</b>       |              | 1 962 772       | 2 006 515       | 2 006 515          | 2 166 420           | 2 349 467              | 2 556 309              |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Vote 5 - Corporate Services</b>                |              |                 |                 |                    |                     |                        |                        |
| <b>Function 1 - Budget Performance</b>            |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 1 - Capital Expenditure</b>       |              | 50 920          | 31 664          | 31 664             | 52 100              | 31 150                 | 31 180                 |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 2 - Operational Expenditure</b>   |              | 236 952         | 238 980         | 238 980            | 258 096             | 270 298                | 285 324                |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 3 - Operational Revenue</b>       |              | 13 891          | 13 809          | 13 809             | 13 797              | 14 177                 | 14 886                 |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Vote 6 - Financial services</b>                |              |                 |                 |                    |                     |                        |                        |
| <b>Function 1 - Budget Performance</b>            |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 1 - Capital Expenditure</b>       |              | 4 300           | 4 300           | 4 300              | 3 900               | 2 250                  | 250                    |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 2 - Operational Expenditure</b>   |              | 144 583         | 148 310         | 148 310            | 161 735             | 172 259                | 179 082                |
| Insert measure/s description                      |              |                 |                 |                    |                     |                        |                        |
| <b>Sub-function 3 - Operational Revenue</b>       |              | 727 090         | 722 851         | 722 851            | 764 604             | 802 705                | 843 265                |
| 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 | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                    |         | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Entity 1 - (name of entity)</b> |         |                      |                 |                    |                                                     |                        |                        |
| Insert measure/s description       |         |                      |                 |                    |                                                     |                        |                        |
|                                    |         |                      |                 |                    |                                                     |                        |                        |



|                                               |  |  |  |  |  |  |  |
|-----------------------------------------------|--|--|--|--|--|--|--|
|                                               |  |  |  |  |  |  |  |
| <b>Entity 2 - (name of entity)</b>            |  |  |  |  |  |  |  |
| <i>Insert measure/s description</i>           |  |  |  |  |  |  |  |
|                                               |  |  |  |  |  |  |  |
|                                               |  |  |  |  |  |  |  |
| <b>Entity 3 - (name of entity)</b>            |  |  |  |  |  |  |  |
| <i>Insert measure/s description</i>           |  |  |  |  |  |  |  |
|                                               |  |  |  |  |  |  |  |
|                                               |  |  |  |  |  |  |  |
| <b>And so on for the rest of the Entities</b> |  |  |  |  |  |  |  |

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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b><u>Borrowing Management</u></b>                                             |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Credit Rating                                                                  |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Capital Charges to Operating Expenditure                                       | Interest & Principal Paid /Operating Expenditure                                       | 5.7%            | 5.6%            | 5.7%            | 5.1%            | 4.7%            | 4.7%               | 3.4%              | 4.4%                | 5.0%                   | 5.1%                   |
| Capital Charges to Own Revenue                                                 | Finance charges & Repayment of borrowing /Own Revenue                                  | 5.0%            | 5.0%            | 5.4%            | 4.9%            | 4.6%            | 4.6%               | 2.6%              | 4.3%                | 4.8%                   | 4.9%                   |
| Borrowed funding of 'own' capital expenditure                                  | Borrowing/Capital expenditure excl. transfers and grants and contributions             | 0.0%            | -66.5%          | 0.0%            | 60.8%           | 67.3%           | 67.3%              | 0.0%              | 61.7%               | 69.2%                  | 43.9%                  |
| <b><u>Safety of Capital</u></b>                                                |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Gearing                                                                        | Long Term Borrowing/ Funds & Reserves                                                  | 0.0%            | 0.0%            | 0.0%            | 0.0%            | 0.0%            | 0.0%               | 0.0%              | 0.0%                | 0.0%                   | 0.0%                   |
| <b><u>Liquidity</u></b>                                                        |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Current Ratio                                                                  | Current assets/current liabilities                                                     | 1.7             | (0.3)           | 2.0             | 1.9             | 2.0             | 2.0                | 3.0               | 1.8                 | 1.9                    | 2.0                    |
| Current Ratio adjusted for aged debtors                                        | Current assets less debtors > 90 days/current liabilities                              | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Liquidity Ratio                                                                | Monetary Assets/Current Liabilities                                                    | 1.3             | (2.2)           | 1.6             | 1.8             | 1.8             | 1.8                | 1.9               | 1.4                 | 1.5                    | 1.6                    |
| <b><u>Revenue Management</u></b>                                               |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Annual Debtors Collection Rate (Payment Level %)                               | Last 12 Mths Receipts/Last 12 Mths Billing                                             | 0.0%            | 186.6%          | 180.6%          | 160.2%          | 142.4%          | 141.2%             | 141.2%            | -167.4%             | 142.8%                 | 140.6%                 |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) |                                                                                        | 187.0%          | 181.1%          | 160.8%          | 142.6%          | 141.5%          | 141.5%             | -166.7%           | 142.8%              | 140.6%                 | 139.7%                 |
| Outstanding Debtors to Revenue                                                 | Total Outstanding Debtors to Annual Revenue                                            | 30.8%           | -15.6%          | 20.7%           | 16.7%           | 17.3%           | 17.3%              | 38.2%             | 18.3%               | 17.2%                  | 16.1%                  |
| 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%                   |
| <b><u>Creditors Management</u></b>                                             |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| 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                                              |                                                                                        | 14.6%           | 210.2%          | -38.3%          | 24.2%           | 23.8%           | 23.8%              | -2.5%             | 59.0%               | 65.9%                  | 64.2%                  |
| <b><u>Other Indicators</u></b>                                                 |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Electricity Distribution Losses (2)                                            | Total Volume Losses (kW) technical                                                     | 390847902       | 390847902       | 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              | 28                 | 28                | 28                  | 28                     | 28                     |
|                                                                                | % 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Water Volumes :System input                          | Bulk Purchase<br>Water treatment works<br>Natural sources                                     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Water Distribution Losses (2)                        | Total Volume Losses (kℓ)                                                                      | 9               | 9               | 9               | 9               | 9               | 10                 | 10                | 10                  | 10                     | 10                     |
|                                                      | Total Cost of Losses (Rand '000)                                                              | 2071992         | 2071992         | 2071992         | 2071992         | 2071992         | 2092712.15         | 2092712.15        | 2092712.15          | 2092712.15             | 2092712.15             |
|                                                      | % Volume (units purchased and generated less units sold)/units purchased and generated        | –               | –               | –               | –               | –               | –                  | –                 | –                   | –                      | –                      |
| Employee costs                                       | Employee costs/(Total Revenue - capital revenue)                                              | 25.6%           | 26.4%           | 25.0%           | 24.9%           | 24.5%           | 24.5%              | 24.6%             | 24.9%               | 24.4%                  | 24.1%                  |
| Remuneration                                         | Total remuneration/(Total Revenue - capital revenue)                                          | 28.1%           | 27.4%           | 25.9%           | 25.7%           | 25.5%           | 25.5%              |                   | 25.8%               | 25.3%                  | 25.0%                  |
| Repairs & Maintenance                                | R&M/(Total Revenue excluding capital revenue)                                                 | 4.0%            | 5.3%            | 4.1%            | 5.3%            | 5.0%            | 5.0%               |                   | 5.1%                | 5.0%                   | 4.8%                   |
| Finance charges & Depreciation                       | FC&D/(Total Revenue - capital revenue)                                                        | 13.9%           | 11.6%           | 10.7%           | 10.6%           | 10.2%           | 10.2%              | 6.7%              | 9.7%                | 9.6%                   | 9.4%                   |
| <b>IDP regulation financial viability indicators</b> |                                                                                               |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| i. Debt coverage                                     | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 38.2            | 33.8            | 20.8            | 24.9            | 25.3            | 331.3              | 20.1              | 24.9                | 26.9                   | –                      |
| ii. O/S Service Debtors to Revenue                   | Total outstanding service debtors/annual revenue received for services                        | 19.2%           | -59.0%          | 8.5%            | 3.2%            | 4.5%            | 4.5%               | 36.8%             | 8.4%                | 8.0%                   | 7.7%                   |
| iii. Cost coverage                                   | (Available cash + Investments)/monthly fixed operational expenditure                          | 15.8            | 0.9             | (4.8)           | 7.1             | 6.6             | 6.6                | (39.0)            | 2.2                 | 1.9                    | 1.8                    |

#### 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      | 139 235 | 159 042   | 173 393 | 196 150 | 191 869 | 191 869 | 126 212 | 225 414 | 239 084 | 257 389 |
| Fixed operational expenditure % assumption |         |           |         |         |         |         |         |         |         |         |
| Own capex                                  | 117 591 | 206 695   | 205 827 | 325 835 | 294 391 | 294 391 | 134 566 | 302 984 | 288 214 | 303 876 |
| Borrowing                                  | –       | (137 446) | –       | 198 019 | 198 019 | 198 019 | –       | 186 966 | 199 379 | 133 474 |

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 | 2022/23            | 2023/24            | 2024/25            | Current Year<br>2025/26 | 2026/27 Medium Term Revenue & Expenditure<br>Framework |                           |                           |
|------------------------------------------------------------|-------|---------------------------------------------------|-------------|-------------|-------------|--------------------|--------------------|--------------------|-------------------------|--------------------------------------------------------|---------------------------|---------------------------|
|                                                            |       |                                                   |             |             |             | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget      | Budget Year<br>2026/27                                 | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| <b><u>Demographics</u></b>                                 |       |                                                   |             |             |             |                    |                    |                    |                         |                                                        |                           |                           |
| 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                        |
| <b><u>Monthly household income (no. of households)</u></b> | 1, 12 |                                                   |             |             |             |                    |                    |                    |                         |                                                        |                           |                           |
| No income                                                  |       | Statistics South Africa, regional economic growth | 3 557       | 8 961       | 9 820       | 11                 | 12                 | 12                 | 13                      | 13                                                     | 13                        | 13                        |
| R1 - R1 600                                                |       | Statistics South Africa, regional economic growth | 245         | 914         | 2 065       | 2                  | 2                  | 3                  | 3                       | 3                                                      | 3                         | 3                         |
| R1 601 - R3 200                                            |       | Statistics South Africa, regional economic growth | 1 126       | 1 517       | 1 614       | 2                  | 2                  | 2                  | 2                       | 2                                                      | 2                         | 2                         |
| R3 201 - R6 400                                            |       | Statistics South Africa, regional economic growth | 3 728       | 4 415       | 4 699       | 5                  | 6                  | 6                  | 6                       | 6                                                      | 6                         | 6                         |
| R6 401 - R12 800                                           |       | Statistics South Africa, regional economic growth | 4 484       | 7 160       | 7 620       | 9                  | 9                  | 10                 | 10                      | 10                                                     | 10                        | 10                        |
| R12 801 - R25 600                                          |       | Statistics South Africa, regional economic growth | 6 463       | 6 742       | 7 176       | 8                  | 9                  | 9                  | 9                       | 9                                                      | 9                         | 9                         |
| R25 601 - R51 200                                          |       | Statistics South Africa, regional economic growth | 4 144       | 4 994       | 5 316       | 6                  | 7                  | 7                  | 7                       | 7                                                      | 7                         | 7                         |
| R52 201 - R102 400                                         |       | Statistics South Africa, regional economic growth | 2 578       | 3 671       | 3 907       | 5                  | 5                  | 5                  | 5                       | 5                                                      | 5                         | 5                         |
| R102 401 - R204 800                                        |       | Statistics South Africa, regional economic growth | 1 680       | 2 874       | 3 058       | 4                  | 4                  | 4                  | 4                       | 4                                                      | 4                         | 4                         |
| R204 801 - R409 600                                        |       | Statistics South Africa, regional economic growth | 69          | 1 432       | 1 523       | 2                  | 2                  | 2                  | 2                       | 2                                                      | 2                         | 2                         |
| R409 601 - R819 200                                        |       | Statistics South Africa, regional economic growth | 242         | 430         | 458         | 1                  | 1                  | 1                  | 1                       | 1                                                      | 1                         | 1                         |
| > R819 200                                                 |       | Statistics South Africa, regional economic growth | 245         | 305         | 325         | 0                  | 0                  | 0                  | 0                       | 0                                                      | 0                         | 0                         |
| <b><u>Poverty profiles (no. of households)</u></b>         |       |                                                   |             |             |             |                    |                    |                    |                         |                                                        |                           |                           |
| < R2 060 per household per month                           | 13    | 0                                                 | 8 656       | 15 807      | 16 824      | 18                 | 20                 | 21                 | 21                      | 22                                                     | 23                        | 23                        |

|                                             |   |                                                          |         |         |         |        |        |        |        |        |        |        |
|---------------------------------------------|---|----------------------------------------------------------|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|
|                                             | 2 | 0                                                        | -       | -       | <R1600  | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 |
| <b>Household/demographics (000)</b>         |   |                                                          |         |         |         |        |        |        |        |        |        |        |
| Number of people in municipal area          |   | Statistics South Africa, regional population growth rate | 200 524 | 155 718 | 170 654 | 20     | 21     | 21     | 22     | 210    | 210    | 210    |
| Number of poor people in municipal area     |   | Statistics South Africa, regional population growth rate | -       | -       | -       | <R1600 | <R1600 | <R1600 | <R1600 | -      | -      | -      |
| Number of households in municipal area      |   | Statistics South Africa, regional population growth rate | 36 413  | 43 417  | 47 582  | 55     | 58     | 58     | 58     | 58     | 58     | 58     |
| Number of poor households in municipal area |   | Statistics South Africa, regional population growth rate | 8 656   | 15 807  | 17 323  | 20     | 21     | 21     | 21     | 21     | 21     | 21     |
| Definition of poor household (R per month)  |   | 0                                                        | -       | -       | <R1600  | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 |
| <b>Housing statistics</b>                   |   |                                                          |         |         |         |        |        |        |        |        |        |        |
| Formal                                      | 3 | 0                                                        | 32 918  | 32 620  | 35 749  | 41 413 | 43 897 | 46 531 | 49 323 | 49 323 | 52 283 | 55 421 |
| Informal                                    |   | 0                                                        | 3       | 11      | 12      | 13 707 | 14 529 | 15 401 | 16 325 | 16 325 | 17 304 | 18 342 |
| <b>Total number of households</b>           |   |                                                          | 36 413  | 43 417  | 47 581  | 55 119 | 58 426 | 61 932 | 65 648 | 65 648 | 69 587 | 73 763 |
| Dwellings provided by municipality          | 4 |                                                          |         |         |         |        |        |        |        |        |        |        |
| Dwellings provided by province/s            |   |                                                          |         |         |         |        |        |        |        |        |        |        |
| Dwellings provided by private sector        | 5 |                                                          |         |         |         |        |        |        |        |        |        |        |
| <b>Total new housing dwellings</b>          |   |                                                          | -       | -       | -       | -      | -      | -      | -      | -      | -      | -      |
| <b>Economic</b>                             |   |                                                          |         |         |         |        |        |        |        |        |        |        |
| Inflation/inflation outlook (CPIX)          | 6 |                                                          |         |         |         | 4.0%   | 4.4%   | 4.4%   | 4.3%   | 3.4%   | 3.3%   | 3.2%   |
| Interest rate - borrowing                   |   |                                                          |         |         |         | 0.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%   |
| Interest rate - investment                  |   |                                                          |         |         |         | 0.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%   |
| Remuneration increases                      |   |                                                          |         |         |         | 7.3%   | 6.9%   | 7.0%   | 5.0%   | 5.0%   | 5.0%   | 5.0%   |
| Consumption growth (electricity)            |   |                                                          |         |         |         | 1.0%   | 1.0%   | 1.0%   | 1.0%   | 1.0%   | 1.0%   | 0.0%   |
| Consumption growth (water)                  |   |                                                          |         |         |         | 1.0%   | 1.0%   | 1.0%   | 1.0%   | 1.0%   | 1.0%   | 0.0%   |
| <b>Collection rates</b>                     |   |                                                          |         |         |         |        |        |        |        |        |        |        |
| Property tax/service charges                | 7 |                                                          |         |         |         | 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. |                                        | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------|------|----------------------------------------|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                          |      |                                        | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|                          |      | <u>Household service targets (000)</u> |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                          |      | <u>Water:</u>                          |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                          |      | Piped water inside dwelling            | 39 599  | 40 626  | 40 676  | 40 726               | 40 676          | 40 676             | 40 726                                              | 40 776                 | 40 826                 |

|                                    |  |                                                  |                                               |               |               |                      |                 |                    |                                                     |                        |                        |
|------------------------------------|--|--------------------------------------------------|-----------------------------------------------|---------------|---------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                    |  | Piped water inside yard (but not in dwelling)    | 4 249                                         | 4 461         | 4 561         | 4 664                | 4 561           | 4 561              | 4 664                                               | 4 769                  | 4 876                  |
| 8                                  |  | Using public tap (at least min.service level)    | 4 528                                         | 4 778         | 4 878         | 4 980                | 4 878           | 4 878              | 4 980                                               | 5 084                  | 5 191                  |
| 10                                 |  | Other water supply (at least min.service level)  | 1 774                                         | 684           | 834           | 1 017                | 834             | 834                | 1 017                                               | 1 240                  | 1 512                  |
|                                    |  | <i>Minimum Service Level and Above sub-total</i> | 50 150                                        | 50 550        | 50 950        | 51 387               | 50 950          | 50 950             | 51 387                                              | 51 869                 | 52 404                 |
| 9                                  |  | Using public tap (< min.service level)           | 1 270                                         | 1 170         | 1 070         | 979                  | 1 070           | 1 070              | 979                                                 | 896                    | 820                    |
| 10                                 |  | Other water supply (< min.service level)         | -                                             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                    |  | No water supply                                  | 257                                           | 207           | 157           | 119                  | 157             | 157                | 119                                                 | 90                     | 68                     |
|                                    |  | <i>Below Minimum Service Level sub-total</i>     | 1 527                                         | 1 377         | 1 227         | 1 098                | 1 227           | 1 227              | 1 098                                               | 986                    | 888                    |
|                                    |  | <b>Total number of households</b>                | <b>51 677</b>                                 | <b>51 927</b> | <b>52 177</b> | <b>52 485</b>        | <b>52 177</b>   | <b>52 177</b>      | <b>52 485</b>                                       | <b>52 855</b>          | <b>53 292</b>          |
|                                    |  | <b><u>Sanitation/sewerage:</u></b>               |                                               |               |               |                      |                 |                    |                                                     |                        |                        |
|                                    |  | Flush toilet (connected to sewerage)             | 46 206                                        | 46 256        | 46 306        | 46 356               | 46 306          | 46 306             | 46 356                                              | 46 406                 | 46 456                 |
|                                    |  | Flush toilet (with septic tank)                  | 2 065                                         | 2 165         | 2 265         | 2 370                | 2 265           | 2 265              | 2 370                                               | 2 480                  | 2 595                  |
|                                    |  | Chemical toilet                                  | 388                                           | 407           | 420           | 433                  | 420             | 420                | 433                                                 | 446                    | 460                    |
|                                    |  | Pit toilet (ventilated)                          | 150                                           | 50            | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                    |  | Other toilet provisions (> min.service level)    | 1 468                                         | 1 898         | 2 236         | 2 633                | 2 236           | 2 236              | 2 633                                               | 3 101                  | 3 652                  |
|                                    |  | <i>Minimum Service Level and Above sub-total</i> | 50 277                                        | 50 777        | 51 227        | 51 792               | 51 227          | 51 227             | 51 792                                              | 52 433                 | 53 163                 |
|                                    |  | Bucket toilet                                    | 900                                           | 800           | 700           | 613                  | 700             | 700                | 613                                                 | 537                    | 470                    |
|                                    |  | Other toilet provisions (< min.service level)    | 150                                           | 50            | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                    |  | No toilet provisions                             | 350                                           | 300           | 250           | 208                  | 250             | 250                | 208                                                 | 173                    | 144                    |
|                                    |  | <i>Below Minimum Service Level sub-total</i>     | 1 400                                         | 1 150         | 950           | 821                  | 950             | 950                | 821                                                 | 710                    | 614                    |
|                                    |  | <b>Total number of households</b>                | <b>51 677</b>                                 | <b>51 927</b> | <b>52 177</b> | <b>52 613</b>        | <b>52 177</b>   | <b>52 177</b>      | <b>52 613</b>                                       | <b>53 143</b>          | <b>53 777</b>          |
|                                    |  | <b><u>Energy:</u></b>                            |                                               |               |               |                      |                 |                    |                                                     |                        |                        |
|                                    |  | Electricity (at least min.service level)         | 14 571                                        | 14 821        | 15 071        | 15 325               | 15 071          | 15 071             | 15 325                                              | 15 583                 | 15 846                 |
|                                    |  | Electricity - prepaid (min.service level)        | 34 753                                        | 35 003        | 35 253        | 35 505               | 35 253          | 35 253             | 35 505                                              | 35 759                 | 36 014                 |
|                                    |  | <i>Minimum Service Level and Above sub-total</i> | 49 324                                        | 49 824        | 50 324        | 50 830               | 50 324          | 50 324             | 50 830                                              | 51 342                 | 51 860                 |
|                                    |  | Electricity (< min.service level)                | 150                                           | 150           | 150           | 150                  | 150             | 150                | 150                                                 | 150                    | 150                    |
|                                    |  | Electricity - prepaid (< min. service level)     | -                                             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                    |  | Other energy sources                             | 2 203                                         | 1 953         | 1 703         | 1 485                | 1 703           | 1 703              | 1 485                                               | 1 295                  | 1 129                  |
|                                    |  | <i>Below Minimum Service Level sub-total</i>     | 2 353                                         | 2 103         | 1 853         | 1 635                | 1 853           | 1 853              | 1 635                                               | 1 445                  | 1 279                  |
|                                    |  | <b>Total number of households</b>                | <b>51 677</b>                                 | <b>51 927</b> | <b>52 177</b> | <b>52 465</b>        | <b>52 177</b>   | <b>52 177</b>      | <b>52 465</b>                                       | <b>52 787</b>          | <b>53 140</b>          |
|                                    |  | <b><u>Refuse:</u></b>                            |                                               |               |               |                      |                 |                    |                                                     |                        |                        |
|                                    |  | Removed at least once a week                     | 47 149                                        | 47 649        | 48 149        | 48 654               | 48 149          | 48 149             | 48 654                                              | 49 164                 | 49 680                 |
|                                    |  | <i>Minimum Service Level and Above sub-total</i> | 47 149                                        | 47 649        | 48 149        | 48 654               | 48 149          | 48 149             | 48 654                                              | 49 164                 | 49 680                 |
|                                    |  | Removed less frequently than once a week         | -                                             | -             | -             | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                    |  | Using communal refuse dump                       | 1 078                                         | 1 028         | 978           | 930                  | 978             | 978                | 930                                                 | 885                    | 841                    |
|                                    |  | Using own refuse dump                            | 2 200                                         | 2 100         | 2 000         | 1 905                | 2 000           | 2 000              | 1 905                                               | 1 815                  | 1 728                  |
|                                    |  | Other rubbish disposal                           | 800                                           | 750           | 700           | 653                  | 700             | 700                | 653                                                 | 609                    | 568                    |
|                                    |  | No rubbish disposal                              | 450                                           | 400           | 350           | 306                  | 350             | 350                | 306                                                 | 268                    | 234                    |
|                                    |  | <i>Below Minimum Service Level sub-total</i>     | 4 528                                         | 4 278         | 4 028         | 3 794                | 4 028           | 4 028              | 3 794                                               | 3 576                  | 3 372                  |
|                                    |  | <b>Total number of households</b>                | <b>51 677</b>                                 | <b>51 927</b> | <b>52 177</b> | <b>52 448</b>        | <b>52 177</b>   | <b>52 177</b>      | <b>52 448</b>                                       | <b>52 740</b>          | <b>53 052</b>          |
| <b>Municipal in-house services</b> |  | Ref.                                             | 2022/23                                       | 2023/24       | 2024/25       | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                    |  |                                                  | Outcome                                       | Outcome       | Outcome       | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|                                    |  |                                                  | <b><u>Household service targets (000)</u></b> |               |               |                      |                 |                    |                                                     |                        |                        |
|                                    |  |                                                  | <b><u>Water:</u></b>                          |               |               |                      |                 |                    |                                                     |                        |                        |
|                                    |  | Piped water inside dwelling                      | 39 599                                        | 40 626        | 40 676        | 40 726               | 40 676          | 40 676             | 40 726                                              | 40 776                 | 40 826                 |
| 8                                  |  | Piped water inside yard (but not in dwelling)    | 4 249                                         | 4 461         | 4 561         | 4 664                | 4 561           | 4 561              | 4 664                                               | 4 769                  | 4 876                  |
|                                    |  | Using public tap (at least min.service level)    | 4 528                                         | 4 778         | 4 878         | 4 980                | 4 878           | 4 878              | 4 980                                               | 5 084                  | 5 191                  |

|                                       |                                                 |        |        |        |        |        |        |        |        |        |
|---------------------------------------|-------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 10<br>9<br>10                         | Other water supply (at least min.service level) | 1 774  | 684    | 834    | 1 017  | 834    | 834    | 1 017  | 1 240  | 1 512  |
|                                       | Minimum Service Level and Above sub-total       | 50 150 | 50 550 | 50 950 | 51 387 | 50 950 | 50 950 | 51 387 | 51 869 | 52 404 |
|                                       | Using public tap (< min.service level)          | 1 270  | 1 170  | 1 070  | 979    | 1 070  | 1 070  | 979    | 896    | 820    |
|                                       | Other water supply (< min.service level)        | –      | –      | –      | –      | –      | –      | –      | –      | –      |
|                                       | No water supply                                 | 257    | 207    | 157    | 119    | 157    | 157    | 119    | 90     | 68     |
|                                       | Below Minimum Service Level sub-total           | 1 527  | 1 377  | 1 227  | 1 098  | 1 227  | 1 227  | 1 098  | 986    | 888    |
|                                       | Total number of households                      | 51 677 | 51 927 | 52 177 | 52 485 | 52 177 | 52 177 | 52 485 | 52 855 | 53 292 |
|                                       | Sanitation/sewerage:                            |        |        |        |        |        |        |        |        |        |
|                                       | Flush toilet (connected to sewerage)            | 46 206 | 46 256 | 46 306 | 46 356 | 46 306 | 46 306 | 46 356 | 46 406 | 46 456 |
|                                       | Flush toilet (with septic tank)                 | 2 065  | 2 165  | 2 265  | 2 370  | 2 265  | 2 265  | 2 370  | 2 480  | 2 595  |
|                                       | Chemical toilet                                 | 388    | 407    | 420    | 433    | 420    | 420    | 433    | 446    | 460    |
|                                       | Pit toilet (ventilated)                         | 150    | 50     | –      | –      | –      | –      | –      | –      | –      |
|                                       | Other toilet provisions (> min.service level)   | 1 468  | 1 898  | 2 236  | 2 633  | 2 236  | 2 236  | 2 633  | 3 101  | 3 652  |
|                                       | Minimum Service Level and Above sub-total       | 50 277 | 50 777 | 51 227 | 51 792 | 51 227 | 51 227 | 51 792 | 52 433 | 53 163 |
|                                       | Bucket toilet                                   | 900    | 800    | 700    | 613    | 700    | 700    | 613    | 537    | 470    |
|                                       | Other toilet provisions (< min.service level)   | 150    | 50     | –      | –      | –      | –      | –      | –      | –      |
|                                       | No toilet provisions                            | 350    | 300    | 250    | 208    | 250    | 250    | 208    | 173    | 144    |
|                                       | Below Minimum Service Level sub-total           | 1 400  | 1 150  | 950    | 821    | 950    | 950    | 821    | 710    | 614    |
|                                       | Total number of households                      | 51 677 | 51 927 | 52 177 | 52 613 | 52 177 | 52 177 | 52 613 | 53 143 | 53 777 |
|                                       | Energy:                                         |        |        |        |        |        |        |        |        |        |
|                                       | Electricity (at least min.service level)        | 14 571 | 14 821 | 15 071 | 15 325 | 15 071 | 15 071 | 15 325 | 15 583 | 15 846 |
|                                       | Electricity - prepaid (min.service level)       | 34 753 | 35 003 | 35 253 | 35 505 | 35 253 | 35 253 | 35 505 | 35 759 | 36 014 |
|                                       | Minimum Service Level and Above sub-total       | 49 324 | 49 824 | 50 324 | 50 830 | 50 324 | 50 324 | 50 830 | 51 342 | 51 860 |
|                                       | Electricity (< min.service level)               | 150    | 150    | 150    | 150    | 150    | 150    | 150    | 150    | 150    |
|                                       | Electricity - prepaid (< min. service level)    | –      | –      | –      | –      | –      | –      | –      | –      | –      |
|                                       | Other energy sources                            | 2 203  | 1 953  | 1 703  | 1 485  | 1 703  | 1 703  | 1 485  | 1 295  | 1 129  |
|                                       | Below Minimum Service Level sub-total           | 2 353  | 2 103  | 1 853  | 1 635  | 1 853  | 1 853  | 1 635  | 1 445  | 1 279  |
|                                       | Total number of households                      | 51 677 | 51 927 | 52 177 | 52 465 | 52 177 | 52 177 | 52 465 | 52 787 | 53 140 |
|                                       | Refuse:                                         |        |        |        |        |        |        |        |        |        |
|                                       | Removed at least once a week                    | 47 149 | 47 649 | 48 149 | 48 654 | 48 149 | 48 149 | 48 654 | 49 164 | 49 680 |
|                                       | Minimum Service Level and Above sub-total       | 47 149 | 47 649 | 48 149 | 48 654 | 48 149 | 48 149 | 48 654 | 49 164 | 49 680 |
|                                       | Removed less frequently than once a week        | –      | –      | –      | –      | –      | –      | –      | –      | –      |
|                                       | Using communal refuse dump                      | 1 078  | 1 028  | 978    | 930    | 978    | 978    | 930    | 885    | 841    |
|                                       | Using own refuse dump                           | 2 200  | 2 100  | 2 000  | 1 905  | 2 000  | 2 000  | 1 905  | 1 815  | 1 728  |
|                                       | Other rubbish disposal                          | 800    | 750    | 700    | 653    | 700    | 700    | 653    | 609    | 568    |
|                                       | No rubbish disposal                             | 450    | 400    | 350    | 306    | 350    | 350    | 306    | 268    | 234    |
| Below Minimum Service Level sub-total | 4 528                                           | 4 278  | 4 028  | 3 794  | 4 028  | 4 028  | 3 794  | 3 576  | 3 372  |        |
| Total number of households            | 51 677                                          | 51 927 | 52 177 | 52 448 | 52 177 | 52 177 | 52 448 | 52 740 | 53 052 |        |

|                           |      |  |         |         |         |                      |                 |                    |                                                     |                        |                        |
|---------------------------|------|--|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Municipal entity services | Ref. |  | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                           |      |  | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |

|                          |         |                                                 |   |   |   |   |   |   |   |   |   |
|--------------------------|---------|-------------------------------------------------|---|---|---|---|---|---|---|---|---|
| Name of municipal entity | 8<br>10 | Household service targets (000)                 |   |   |   |   |   |   |   |   |   |
|                          |         | Water:                                          |   |   |   |   |   |   |   |   |   |
|                          |         | Piped water inside dwelling                     | – | – | – | – | – | – | – | – | – |
|                          |         | Piped water inside yard (but not in dwelling)   | – | – | – | – | – | – | – | – | – |
|                          |         | Using public tap (at least min.service level)   | – | – | – | – | – | – | – | – | – |
|                          |         | Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
|                          |         | Minimum Service Level and Above sub-total       | – | – | – | – | – | – | – | – |   |

|                          |                          |                                               |                                           |   |   |   |   |   |   |   |   |   |
|--------------------------|--------------------------|-----------------------------------------------|-------------------------------------------|---|---|---|---|---|---|---|---|---|
| Name of municipal entity | 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                    | -                                         | - | - | - | - | - | - | - | - |   |
|                          |                          | 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. |                                                 | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------|------|-------------------------------------------------|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                            |      |                                                 | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Names of service providers                 |      | Household service targets (000)                 |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                                            |      | Water:                                          |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                                            |      | Piped water inside dwelling                     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | Piped water inside yard (but not in dwelling)   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | 8    | Using public tap (at least min.service level)   | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | 10   | Other water supply (at least min.service level) | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | Minimum Service Level and Above sub-total       | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | 9    | Using public tap (< min.service level)          | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | 10   | Other water supply (< min.service level)        | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |



|                                              |      |                                                                             |         |         |            |                      |                 |                    |                                                     |                        |                        |
|----------------------------------------------|------|-----------------------------------------------------------------------------|---------|---------|------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |      | No water supply<br><i>Below Minimum Service Level sub-total</i>             | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <b>Total number of households</b>                                           | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
| Names of service providers                   |      | <b><u>Sanitation/sewerage:</u></b>                                          | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Flush toilet (connected to sewerage)                                        | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Flush toilet (with septic tank)                                             | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Chemical toilet                                                             | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Pit toilet (ventilated)                                                     | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Other toilet provisions (> min.service level)                               | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <i>Minimum Service Level and Above sub-total</i>                            | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Bucket toilet                                                               | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Other toilet provisions (< min.service level)                               | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | No toilet provisions                                                        | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <i>Below Minimum Service Level sub-total</i>                                | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <b>Total number of households</b>                                           | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
| Names of service providers                   |      | <b><u>Energy:</u></b>                                                       | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Electricity (at least min.service level)                                    | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Electricity - prepaid (min.service level)                                   | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <i>Minimum Service Level and Above sub-total</i>                            | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Electricity (< min.service level)                                           | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Electricity - prepaid (< min. service level)                                | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Other energy sources                                                        | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <i>Below Minimum Service Level sub-total</i>                                | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <b>Total number of households</b>                                           | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
| Names of service providers                   |      | <b><u>Refuse:</u></b>                                                       | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Removed at least once a week                                                | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <i>Minimum Service Level and Above sub-total</i>                            | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Removed less frequently than once a week                                    | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Using communal refuse dump                                                  | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Using own refuse dump                                                       | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Other rubbish disposal                                                      | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | No rubbish disposal                                                         | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <i>Below Minimum Service Level sub-total</i>                                | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | <b>Total number of households</b>                                           | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      |                        |
| Detail of Free Basic Services (FBS) provided |      |                                                                             | 2022/23 | 2023/24 | 2024/25    | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                              |      |                                                                             | Outcome | Outcome | Outcome    | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Electricity                                  | Ref. | <b><u>Location of households for each type of FBS</u></b>                   |         |         |            |                      |                 |                    |                                                     |                        |                        |
| List type of FBS service                     |      | <b>Formal settlements - (50 kwh per indigent household per month Rands)</b> | -       | -       | 14 758 992 | 14 654 779           | 14 654 779      | 14 654 779         | 15 579 496                                          | 16 562 562             | 17 607 660             |
|                                              |      | <i>Number of HH receiving this type of FBS</i>                              | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | <b>Informal settlements (Rands)</b>                                         | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | <i>Number of HH receiving this type of FBS</i>                              | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | <b>Informal settlements targeted for upgrading (Rands)</b>                  | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | <i>Number of HH receiving this type of FBS</i>                              | -       | -       | -          | -                    | -               | -                  | -                                                   | -                      | -                      |

|                          |      |                                                                           |   |   |            |            |            |            |            |            |             |
|--------------------------|------|---------------------------------------------------------------------------|---|---|------------|------------|------------|------------|------------|------------|-------------|
|                          |      | Living in informal backyard rental agreement (Rands)                      | - | - | -          | -          | -          | -          | -          | -          |             |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          |             |
|                          |      | Other (Rands)                                                             | - | - | -          | -          | -          | -          | -          | -          |             |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          |             |
|                          |      | Total cost of FBS - Electricity for informal settlements                  | - | - | -          | -          | -          | -          | -          | -          |             |
| Water                    | Ref. | Location of households for each type of FBS                               |   |   |            |            |            |            |            |            |             |
| List type of FBS service |      | Formal settlements - (6 kilolitre per indigent household per month Rands) | - | - | 25 538 738 | 17 804 127 | 5 185 970  | 5 185 970  | 5 497 128  | 5 826 956  | 6 176 573   |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Informal settlements (Rands)                                              | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Informal settlements targeted for upgrading (Rands)                       | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Living in informal backyard rental agreement (Rands)                      | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Other (Rands)                                                             | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Total cost of FBS - Water for informal settlements                        | - | - | -          | -          | -          | -          | -          | -          | -           |
| Sanitation               | Ref. | Location of households for each type of FBS                               |   |   |            |            |            |            |            |            |             |
| List type of FBS service |      | Formal settlements - (free sanitation service to indigent households)     | - | - | 10 545 132 | 10 884 750 | 10 684 619 | 10 684 619 | 11 325 696 | 12 005 238 | 12 725 552  |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Informal settlements (Rands)                                              | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Informal settlements targeted for upgrading (Rands)                       | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Living in informal backyard rental agreement (Rands)                      | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Other (Rands)                                                             | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Total cost of FBS - Sanitation for informal settlements                   | - | - | -          | -          | -          | -          | -          | -          | -           |
| Refuse Removal           | Ref. | Location of households for each type of FBS                               |   |   |            |            |            |            |            |            |             |
| List type of FBS service |      | Formal settlements - (removed once a week to indigent households)         | - | - | -          | -          | 18 264 013 | 18 264 013 | 67 385 436 | 89 136 662 | 127 873 443 |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Informal settlements (Rands)                                              | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Informal settlements targeted for upgrading (Rands)                       | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Living in informal backyard rental agreement (Rands)                      | - | - | -          | -          | -          | -          | -          | -          | -           |
|                          |      | Number of HH receiving this type of FBS                                   | - | - | -          | -          | -          | -          | -          | -          | -           |

|  |                                                                    |   |   |   |   |   |   |   |   |   |
|--|--------------------------------------------------------------------|---|---|---|---|---|---|---|---|---|
|  | Other (Rands)                                                      | - | - | - | - | - | - | - | - | - |
|  | Number of HH receiving this type of FBS                            | - | - | - | - | - | - | - | - | - |
|  | <b>Total cost of FBS - Refuse Removal for informal settlements</b> | - | - | - | - | - | - | - | - | - |

#### 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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---------------------------------------------------------------|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b>Funding measures</b>                                       |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Cash/cash equivalents at the year end - R'000                 | 18(1)b       | 1   | 2 195 283       | 148 656         | (825 191)       | 1 383 010       | 1 265 357       | 1 265 357          | (4 926 173)       | 493 537             | 448 105                | 467 203                |
| Cash + investments at the yr end less applications - R'000    | 18(1)b       | 2   | 2 163 225       | 110 169         | (852 399)       | 1 387 702       | 1 283 692       | 1 283 692          | (4 984 656)       | 465 007             | 419 280                | 438 378                |
| Cash year end/monthly employee/supplier payments              | 18(1)b       | 3   | 15.8            | 0.9             | (4.8)           | 7.1             | 6.6             | 6.6                | (39.0)            | 2.2                 | 1.9                    | 1.8                    |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 18(1)        | 4   | 348 925         | 375 578         | 264 504         | 242 878         | 194 411         | 194 411            | 571 688           | 159 130             | 219 779                | 262 839                |
| Service charge rev % change - macro CPIX target exclusive     | 18(1)a,(2)   | 5   | N.A.            | 5.5%            | 6.5%            | 5.9%            | (3.8%)          | (6.0%)             | (30.2%)           | 2.7%                | 2.5%                   | 2.6%                   |
| Cash receipts % of Ratepayer & Other revenue                  | 18(1)a,(2)   | 6   | 43.1%           | 44.4%           | 40.5%           | 40.0%           | 40.4%           | 40.4%              | (38.9%)           | 42.5%               | 42.8%                  | 43.2%                  |
| Debt impairment expense as a % of total billable revenue      | 18(1)a,(2)   | 7   | 4.4%            | 2.8%            | 1.2%            | 3.5%            | (4.1%)          | (4.1%)             | 0.0%              | 3.3%                | 3.1%                   | 2.9%                   |
| Capital payments % of capital expenditure                     | 18(1)c;19    | 8   | 0.0%            | 0.0%            | 0.0%            | 0.0%            | 0.0%            | 0.0%               | 0.0%              | 0.0%                | 0.0%                   | 0.0%                   |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c       | 9   | 0.0%            | (39.3%)         | 0.0%            | 37.8%           | 40.2%           | 40.2%              | 0.0%              | 38.2%               | 40.9%                  | 30.5%                  |
| Grants % of Govt. legislated/gazetted allocations             | 18(1)a       | 10  |                 |                 |                 |                 |                 |                    |                   | 64.9%               | 67.1%                  | 69.5%                  |
| Current consumer debtors % change - incr(decr)                | 18(1)a       | 11  | N.A.            | 23.8%           | (4.5%)          | (32.5%)         | 9.1%            | 0.0%               | 39.0%             | 62.4%               | 7.0%                   | 3.2%                   |
| Long term receivables % change - incr(decr)                   | 18(1)a       | 12  | N.A.            | 41.5%           | 27.8%           | (44.7%)         | 0.0%            | 0.0%               | 80.9%             | 0.0%                | 0.0%                   | 0.0%                   |
| R&M % of Property Plant & Equipment                           | 20(1)(vi)    | 13  | 1.5%            | 2.1%            | 1.7%            | 2.1%            | 2.1%            | 2.1%               | 2.3%              | 2.4%                | 2.6%                   | 0.0%                   |
| Asset renewal % of capital budget                             | 20(1)(vi)    | 14  | 7.0%            | 7.0%            | 9.1%            | 8.2%            | 11.5%           | 11.5%              | 0.0%              | 11.5%               | 13.5%                  | 8.4%                   |

**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 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|-----------------------------------------------------------------|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <b>Supporting indicators</b>                                    |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| % incr <i>total service charges (incl prop rates)</i>           | 18(1)a       |     | 0.0%            | 11.5%           | 12.5%           | 11.9%           | 2.2%            | 0.0%               | (24.2%)           | 8.7%                | 8.5%                   | 8.6%                   |
| % incr Property Tax                                             | 18(1)a       |     | 0.0%            | 7.2%            | 9.5%            | 7.7%            | 1.1%            | 0.0%               | (14.8%)           | 6.8%                | 6.0%                   | 6.0%                   |
| % incr Service charges - Electricity                            | 18(1)a       |     | 0.0%            | 12.1%           | 17.4%           | 18.5%           | 2.1%            | 0.0%               | (31.2%)           | 10.7%               | 10.7%                  | 10.7%                  |
| % incr Service charges - Water                                  | 18(1)a       |     | 0.0%            | 25.4%           | 3.2%            | (4.0%)          | 6.2%            | 0.0%               | (17.9%)           | 5.0%                | 5.0%                   | 5.0%                   |
| % incr Service charges - Waste Water Management                 | 18(1)a       |     | 0.0%            | 7.7%            | 11.0%           | 3.5%            | 0.0%            | 0.0%               | (13.7%)           | 6.0%                | 6.0%                   | 6.0%                   |
| % incr Service charges - Waste Management                       | 18(1)a       |     | 0.0%            | 7.2%            | 5.3%            | 11.2%           | 4.4%            | 0.0%               | (20.7%)           | 6.0%                | 6.0%                   | 6.0%                   |
| % 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       |     | 1 590 721       | 1 773 589       | 1 995 835       | 2 233 955       | 2 282 567       | 2 282 567          | 1 729 450         | 2 480 379           | 2 691 886              | 2 922 919              |
| Service charges                                                 |              |     | 1 590 721       | 1 773 589       | 1 995 835       | 2 233 955       | 2 282 567       | 2 282 567          | 1 729 450         | 2 480 379           | 2 691 886              | 2 922 919              |
| Property rates                                                  |              |     | 452 023         | 484 454         | 530 581         | 571 651         | 577 763         | 577 763            | 492 504           | 616 977             | 654 218                | 693 712                |
| Service charges - electricity revenue                           |              |     | 779 984         | 874 586         | 1 026 379       | 1 215 949       | 1 240 949       | 1 240 949          | 854 031           | 1 373 854           | 1 520 994              | 1 683 893              |
| Service charges - water revenue                                 |              |     | 162 138         | 203 271         | 209 832         | 201 453         | 213 953         | 213 953            | 175 604           | 224 651             | 235 883                | 247 677                |
| Service charges - sanitation revenue                            |              |     | 106 739         | 114 952         | 127 606         | 132 113         | 132 113         | 132 113            | 113 963           | 140 040             | 148 442                | 157 348                |
| Service charges - refuse removal                                |              |     | 89 837          | 96 327          | 101 437         | 112 789         | 117 789         | 117 789            | 93 348            | 124 857             | 132 348                | 140 289                |
| Service charges - other                                         |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Interest                                                        |              |     | 3 438           | 3 697           | 3 817           | 3 961           | 3 961           | 3 961              | 3 513             | 4 159               | 4 367                  | 4 586                  |
| Capital expenditure excluding capital grant funding             |              |     | 202 125         | 349 678         | 315 552         | 523 854         | 492 411         | 492 411            | 206 949           | 489 950             | 487 592                | 437 351                |
| Cash receipts from ratepayers                                   | 18(1)a       |     | 2 187 159       | 2 474 076       | 2 491 386       | 2 638 704       | 2 694 098       | 2 694 098          | (2 166 276)       | 2 906 912           | 3 125 850              | 3 364 421              |
| Ratepayer & Other revenue                                       | 18(1)a       |     | 5 073 990       | 5 570 833       | 6 157 719       | 6 589 372       | 6 675 545       | 6 675 545          | 5 562 324         | 6 838 352           | 7 300 328              | 7 796 419              |
| Change in consumer debtors (current and non-current)            |              | N/A |                 | 73 344          | (14 750)        | (118 850)       | 21 777          | –                  | 105 662           | 60 950              | 29 689                 | 14 706                 |
| Operating and Capital Grant Revenue                             | 18(1)a       |     | 311 607         | 326 125         | 360 370         | 359 001         | 361 901         | 361 901            | 304 832           | 367 216             | 391 439                | 412 153                |
| Capital expenditure - total                                     | 20(1)(vi)    |     | 318 447         | 470 990         | 473 053         | 642 490         | 594 994         | 594 994            | 276 140           | 579 302             | 610 030                | 520 771                |
| Capital expenditure - renewal                                   | 20(1)(vi)    |     | 22 303          | 32 944          | 43 226          | 52 687          | 68 449          | 68 449             |                   | 66 453              | 82 218                 | 43 574                 |
| <b>Supporting benchmarks</b>                                    |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| 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                                 |              |     |                 |                 |                 |                 |                 |                    |                   | 253 185             | 264 396                | 268 864                |
| Provincial operating grants                                     |              |     |                 |                 |                 |                 |                 |                    |                   | 250 867             | 262 562                | 266 323                |
| Provincial capital grants                                       |              |     |                 |                 |                 |                 |                 |                    |                   | –                   | –                      | –                      |
| District Municipality grants                                    |              |     |                 |                 |                 |                 |                 |                    |                   | 61 863              | 56 752                 | 58 012                 |
| Total gazetted/advised national, provincial and district grants |              |     |                 |                 |                 |                 |                 |                    |                   | 565 915             | 583 709                | 593 199                |
| Average annual collection rate (arrears inclusive)              |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |

| Description                                                                       | MFMA<br>section | Ref | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Full Year<br>Forecast | Pre-audit<br>outcome | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|-----------------------------------------------------------------------------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
| <b>DoRA operating</b>                                                             |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Operational Revenue:General Revenue:Equitable Share                               |                 |     |                    |                    |                    |                    |                    |                       |                      | 246 336                | 260 662                   | 264 323                   |
| Operational:Revenue:General Revenue:Fuel Levy                                     |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
|                                                                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B]         |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Agriculture Research and Technology                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Agriculture, Conservation and Environmental                                       |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Arts and Culture Sustainable Resource Management                                  |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Community Library                                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Department of Environmental Affairs                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Department of Tourism                                                             |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Department of Water Affairs and Sanitation Masibambane                            |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Emergency Medical Service                                                         |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Energy Efficiency and Demand-side [Schedule 5B]                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |                 |     |                    |                    |                    |                    |                    |                       |                      | 2 731                  | -                         | -                         |
| HIV and Aids                                                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Housing Accreditation                                                             |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Housing Top structure                                                             |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Infrastructure Skills Development Grant [Schedule 5B]                             |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Integrated City Development Grant                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Khayelitsha Urban Renewal                                                         |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Local Government Financial Management Grant [Schedule 5B]                         |                 |     |                    |                    |                    |                    |                    |                       |                      | 1 800                  | 1 900                     | 2 000                     |
| Mitchell's Plain Urban Renewal                                                    |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Demarcation and Transition Grant [Schedule 5B]                          |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Disaster Grant [Schedule 5B]                                            |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Human Settlement Capacity Grant [Schedule 5B]                           |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Systems Improvement Grant                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Natural Resource Management Project                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Neighbourhood Development Partnership Grant                                       |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Operation Clean Audit                                                             |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Disaster Recovery Grant                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Public Service Improvement Facility                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Public Transport Network Operations Grant [Schedule 5B]                           |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Restructuring - Seed Funding                                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Revenue Enhancement Grant Debtors Book                                            |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Rural Road Asset Management Systems Grant                                         |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |

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| Description | MFMA<br>section | Ref | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Full Year<br>Forecast | Pre-audit<br>outcome | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|-------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
|             |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
|             |                 |     |                    |                    |                    |                    |                    |                       |                      | 61 863                 | 56 752                    | 58 012                    |

| Description                                                | MFMA<br>section | Ref | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Full Year<br>Forecast | Pre-audit<br>outcome | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|------------------------------------------------------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
| <b>Trend</b>                                               |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Change in consumer debtors (current and non-current)       |                 |     | N/A                | 73 344             | (14 750)           | (118 850)          | 21 777             | –                     | 105 662              | 60 950                 | 29 689                    | 14 706                    |
| <b>Total Operating Revenue</b>                             |                 |     | 2 102 560          | 2 351 445          | 2 623 625          | 2 869 321          | 2 919 127          | 2 919 127             | 2 312 675            | 3 152 834              | 3 382 581                 | 3 656 138                 |
| <b>Total Operating Expenditure</b>                         |                 |     | 1 853 969          | 2 130 168          | 2 489 760          | 2 724 858          | 2 820 838          | 2 820 838             | 1 797 246            | 3 073 449              | 3 262 490                 | 3 486 128                 |
| <b>Operating Performance Surplus/(Deficit)</b>             |                 |     | 248 591            | 221 277            | 133 866            | 144 463            | 98 289             | 98 289                | 515 428              | 79 385                 | 120 091                   | 170 010                   |
| <b>Cash and Cash Equivalents (30 June 2012)</b>            |                 |     |                    |                    |                    |                    |                    |                       |                      | –                      |                           |                           |
| <b>Revenue</b>                                             |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| % Increase in Total Operating Revenue                      |                 |     |                    | 11.8%              | 11.6%              | 9.4%               | 1.7%               | 0.0%                  | (20.8%)              | 8.0%                   | 7.3%                      | 8.1%                      |
| % Increase in Property Rates Revenue                       |                 |     |                    | 7.2%               | 9.5%               | 7.7%               | 1.1%               | 0.0%                  | (14.8%)              | 25.3%                  | 6.0%                      | 6.0%                      |
| % Increase in Electricity Revenue                          |                 |     |                    | 12.1%              | 17.4%              | 18.5%              | 2.1%               | 0.0%                  | (31.2%)              | 10.7%                  | 10.7%                     | 10.7%                     |
| % Increase in Property Rates & Services Charges            |                 |     |                    | 11.5%              | 12.5%              | 11.9%              | 2.2%               | 0.0%                  | (24.2%)              | 8.7%                   | 8.5%                      | 8.6%                      |
| <b>Expenditure</b>                                         |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| % Increase in Total Operating Expenditure                  |                 |     | 0.0%               | 14.9%              | 16.9%              | 9.4%               | 3.5%               | 0.0%                  | (36.3%)              | 9.0%                   | 6.2%                      | 6.9%                      |
| % Increase in Employee Costs                               |                 |     | 0.0%               | 15.6%              | 5.7%               | 8.6%               | 0.4%               | 0.0%                  | (20.5%)              | 9.4%                   | 5.5%                      | 6.8%                      |
| % Increase in Electricity Bulk Purchases                   |                 |     | 0.0%               | 0.0%               | 0.0%               | 0.0%               | 0.0%               | 0.0%                  | 0.0%                 | 0.0%                   | 0.0%                      | 0.0%                      |
| Average Cost Per Budgeted Employee Position (Remuneration) |                 |     | 0                  | 195326.9076        | 551163.0505        | 350055.0093        | 222211.808         | 360730.5483           | 118400.2677          | 121104.498             | 343019.1909               | -19617784.93              |
| Average Cost Per Councillor (Remuneration)                 |                 |     | 0                  | 0                  | 534619.7942        | 571939.9767        | 0                  | 613187.0889           | 506561.146           | 0                      | 676038.8                  | 709840.7333               |
| R&M % of PPE                                               |                 |     | 1.5%               | 2.1%               | 1.7%               | 2.1%               | 2.1%               | 2.1%                  |                      | 2.3%                   | 2.4%                      | 2.6%                      |
| Asset Renewal and R&M as a % of PPE                        |                 |     | 3.4%               | 4.5%               | 5.5%               | 8.0%               | 7.4%               | 7.4%                  |                      | 7.0%                   | 6.1%                      | 5.6%                      |
| Debt Impairment % of Total Billable Revenue                |                 |     | 4.4%               | 2.8%               | 1.2%               | 3.5%               | (4.1%)             | (4.1%)                | 0.0%                 | 3.3%                   | 3.1%                      | 2.9%                      |
| <b>Capital Revenue</b>                                     |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Internally Funded & Other (R'000)                          |                 |     | 115 645            | 164 073            | 201 145            | 325 835            | 294 391            | 294 391               | 134 542              | 302 984                | 288 214                   | 303 876                   |
| Borrowing (R'000)                                          |                 |     | 84 534             | 137 920            | 109 725            | 198 019            | 198 019            | 198 019               | 72 383               | 186 966                | 199 379                   | 133 474                   |
| Grant Funding and Other (R'000)                            |                 |     | 116 322            | 121 312            | 157 500            | 118 636            | 102 584            | 102 584               | 69 192               | 89 351                 | 122 438                   | 83 421                    |
| Internally Generated funds % of Non Grant Funding          |                 |     | 57.8%              | 54.3%              | 64.7%              | 62.2%              | 59.8%              | 59.8%                 | 65.0%                | 61.8%                  | 59.1%                     | 69.5%                     |
| Borrowing % of Non Grant Funding                           |                 |     | 42.2%              | 73.9%              | 78.3%              | 36.4%              | 34.8%              | 34.8%                 | 51.4%                | 29.5%                  | 42.5%                     | 27.5%                     |
| 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%                      |
| <b>Capital Expenditure</b>                                 |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Total Capital Programme (R'000)                            |                 |     | 318 447            | 470 990            | 473 053            | 642 490            | 594 994            | 594 994               | 276 140              | 579 302                | 610 030                   | 520 771                   |
| Asset Renewal                                              |                 |     | 106 344            | 139 142            | 232 645            | 408 310            | 372 817            | 372 817               | –                    | 323 753                | 252 535                   | 209 228                   |
| Asset Renewal % of Total Capital Expenditure               |                 |     | 33.6%              | 32.9%              | 49.7%              | 63.6%              | 62.7%              | 62.7%                 | 0.0%                 | 55.9%                  | 41.4%                     | 40.2%                     |
| <b>Cash</b>                                                |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Cash Receipts % of Rate Payer & Other                      |                 |     | 43.1%              | 44.4%              | 40.5%              | 40.0%              | 40.4%              | 40.4%                 | (38.9%)              | 42.5%                  | 42.8%                     | 43.2%                     |
| Cash Coverage Ratio                                        |                 |     | 0                  | 0                  | (0)                | 0                  | 0                  | 0                     | (0)                  | 0                      | 0                         | 0                         |
| <b>Borrowing</b>                                           |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Credit Rating (2009/10)                                    |                 |     |                    |                    |                    |                    |                    |                       |                      | 0                      |                           |                           |

| Description                                                               | MFMA<br>section | Ref | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Full Year<br>Forecast | Pre-audit<br>outcome | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|---------------------------------------------------------------------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
| Capital Charges to Operating                                              |                 |     | 5.7%               | 5.6%               | 5.7%               | 5.1%               | 4.7%               | 4.7%                  | 3.4%                 | 4.4%                   | 5.0%                      | 5.1%                      |
| Borrowing Receipts % of Capital Expenditure                               |                 |     | 0.0%               | (39.3%)            | 0.0%               | 37.8%              | 40.2%              | 40.2%                 | 0.0%                 | 38.2%                  | 40.9%                     | 30.5%                     |
| <b>Reserves</b>                                                           |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Surplus/(Deficit)                                                         |                 |     | 2 163 225          | 110 169            | (852 399)          | 1 387 702          | 1 283 692          | 1 283 692             | (4 984 656)          | 465 007                | 419 280                   | 438 378                   |
| <b>Free Services</b>                                                      |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Free Basic Services as a % of Equitable Share                             |                 |     | (25.9%)            | (10.3%)            | 6.1%               | (59.1%)            | (59.1%)            | (59.1%)               | 25.7%                | (57.3%)                | (61.7%)                   | 0.0%                      |
| Free Services as a % of Operating Revenue<br>(excl operational transfers) |                 |     | (1.9%)             | 0.3%               | 2.1%               | (1.9%)             | (1.9%)             | (1.9%)                | 4.8%                 | (1.9%)                 | (1.9%)                    | 0.0%                      |
| Total Operating Revenue                                                   |                 |     | 2 102 560          | 2 351 445          | 2 623 625          | 2 869 321          | 2 919 127          | 2 919 127             | 2 312 675            | 3 152 834              | 3 382 581                 | 3 656 138                 |
| Total Operating Expenditure                                               |                 |     | 1 853 969          | 2 130 168          | 2 489 760          | 2 724 858          | 2 820 838          | 2 820 838             | 1 797 246            | 3 073 449              | 3 262 490                 | 3 486 128                 |
| Surplus/(Deficit) Budgeted Operating Statement                            |                 |     | 248 591            | 221 277            | 133 866            | 144 463            | 98 289             | 98 289                | 515 428              | 79 385                 | 120 091                   | 170 010                   |
| Surplus/(Deficit) Considering Reserves and Cash Backing                   |                 |     | 2 163 225          | 110 169            | (852 399)          | 1 387 702          | 1 283 692          | 1 283 692             | (4 984 656)          | 465 007                | 419 280                   | 438 378                   |
| <b>MTREF Funded (1) / Unfunded (0)</b>                                    |                 | 15  | 1                  | 1                  | 0                  | 1                  | 1                  | 1                     | 0                    | 1                      | 1                         | 1                         |
| <b>MTREF Funded ✓ / Unfunded ✖</b>                                        |                 | 15  | ✓                  | ✓                  | ✖                  | ✓                  | ✓                  | ✓                     | ✖                    | ✓                      | ✓                         | ✓                         |

#### References

15. Subject to figures provided in Schedule.

**WC024 Stellenbosch - Supporting Table SA11 Property rates summary**

| Description                                                         | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Valuation:</b>                                                   | 1   | 02/07/2012      | 02/07/2012      | 02/07/2012      |                      |                 | 02/07/2024         | 02/07/2024                                          |                        |                        |
| Date of valuation:                                                  |     | 2015/2016       | 2015/2016       | Y               |                      |                 | 2024/2025          | 2025/2026                                           |                        |                        |
| Financial year valuation used                                       | 2   | Y               | Y               | Y               |                      |                 | Y                  | Y                                                   |                        |                        |
| Municipal by-laws s6 in place? (Y/N)                                |     | Y               | Y               | N               |                      |                 | Y                  | N                                                   |                        |                        |
| Municipal/assistant valuer appointed? (Y/N)                         |     | 2               | 2               | 2               |                      |                 | N                  | 0                                                   |                        |                        |
| Municipal partnership s38 used? (Y/N)                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| No. of assistant valuers (FTE)                                      | 3   | 8               | 8               | 8               |                      |                 |                    | 1                                                   |                        |                        |
| No. of data collectors (FTE)                                        | 3   | -               | -               | -               |                      |                 |                    | 6                                                   |                        |                        |
| No. of internal valuers (FTE)                                       | 3   | 1               | 1               | 1               |                      |                 |                    | -                                                   |                        |                        |
| No. of external valuers (FTE)                                       | 3   | -               | -               | -               |                      |                 |                    | 1                                                   |                        |                        |
| No. of additional valuers (FTE)                                     | 4   | Y               | Y               | Y               |                      |                 |                    | 5                                                   |                        |                        |
| Valuation appeal board established? (Y/N)                           |     | 24              | 24              | 12              |                      | Y               | Y                  |                                                     | Y                      | Y                      |
| Implementation time of new valuation roll (mths)                    |     | 32 363          | 32 363          | 33 403          |                      |                 |                    | -                                                   |                        |                        |
| No. of properties                                                   | 5   | 7 105           | 7 105           | 7 617           | 36 547               | 38              | 38                 | 37 701                                              | 39963                  | 42361                  |
| No. of sectional title values                                       | 5   | -               | -               | -               | 8 379                | 9               | 9                  | 9 263                                               | 9819                   | 10408                  |
| No. of unreasonably difficult properties s7(2)                      |     | 2               | 2               | 2               |                      |                 |                    | 6                                                   |                        |                        |
| No. of supplementary valuations                                     |     | -               | -               | -               |                      | 2               |                    | 6                                                   |                        |                        |
| No. of valuation roll amendments                                    |     | -               | -               | -               |                      |                 |                    | -                                                   |                        |                        |
| No. of objections by rate payers                                    |     | -               | -               | -               |                      |                 |                    | 5                                                   |                        |                        |
| No. of appeals by rate payers                                       |     | -               | -               | -               |                      |                 |                    | -                                                   |                        |                        |
| No. of successful objections                                        | 8   | -               | -               | -               |                      |                 |                    | -                                                   |                        |                        |
| No. of successful objections > 10%                                  | 8   | -               | -               | -               |                      |                 |                    | -                                                   |                        |                        |
| Supplementary valuation                                             |     | 33              | 33              | 33 100 000      |                      |                 |                    |                                                     |                        |                        |
| Public service infrastructure value (Rm)                            | 5   | 0               | 0               | 1 161           | 96                   | 96 100          | 96 100             | 96                                                  | 101 866                | 107 978                |
| Municipality owned property value (Rm)                              |     |                 |                 |                 | 2 322                | 2 328 500       | 2 328 500          | 2 329                                               | 2 468 210              | 2 616 303              |
| <b>Valuation reductions:</b>                                        |     | 10 000 000      | 10 000 000      | 33 100 000      |                      |                 |                    |                                                     |                        |                        |
| Valuation reductions-public infrastructure (Rm)                     |     | 11              | 11              | -               | 96                   | 96              | 96                 | 96                                                  | 102                    | 108                    |
| Valuation reductions-nature reserves/park (Rm)                      |     | -               | -               | -               | 145                  | 145             | 145                | 145                                                 | 153                    | 162                    |
| Valuation reductions-mineral rights (Rm)                            |     | 365             | 365             | 382             |                      |                 |                    |                                                     |                        |                        |
| Valuation reductions-R15,000 threshold (Rm)                         |     | 334             | 334             | 189             | 459                  | 475             | 475                | 475                                                 | 503                    | 533                    |
| Valuation reductions-public worship (Rm)                            |     | -               | -               | 2               | 651                  | 647             | 647                | 647                                                 | 686                    | 727                    |
| Valuation reductions-other (Rm)                                     |     | 721             | 721             | 605             | 5 907                | 6 182           | 6 182              | 6 179                                               | 6 550                  | 6 943                  |
| <b>Total valuation reductions:</b>                                  |     | 48 963          | 48 963          | 69 851          | 7 258                | 7 545           | 7 545              | 7 542                                               | 7 994                  | 8 474                  |
| Total value used for rating (Rm)                                    | 5   | 20 656          | 20 656          | 10 583          | 115 493              | 118 223         | 118 223            | 118 226                                             | 125 319                | 132 838                |
| Total land value (Rm)                                               | 5   | 28 233          | 28 233          | 59 873          | 44                   |                 |                    |                                                     |                        |                        |
| Total value of improvements (Rm)                                    | 5   | 48 889          | 48 889          | 70 456          | 122 706              | 125 768         | 125 768            | 125 768                                             | 133 314                | 141 312                |
| Total market value (Rm)                                             | 5   |                 |                 |                 | 122 750              | 125 768         | 125 768            | 125 768                                             | 133 314                | 141 312                |
| <b>Rating:</b>                                                      |     | 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               |                      |                 |                    |                                                     |                        |                        |
| Special rating area used? (Y/N)                                     |     | 0               | 0               | 0               |                      |                 | Y                  |                                                     | Y                      |                        |
| Phasing-in properties s21 (number)                                  |     | Y               | Y               | Y               |                      |                 | 1                  | 1                                                   | 1                      |                        |
| Rates policy accompanying budget? (Y/N)                             |     |                 |                 | 200000          |                      | Y               |                    |                                                     | Y                      |                        |
| Fixed amount minimum value (R'000)                                  |     |                 |                 | 0               |                      |                 |                    |                                                     |                        |                        |
| Non-residential prescribed ratio s19? (%)                           |     | 0.0%            | 0.0%            | 0.0%            |                      |                 |                    |                                                     |                        |                        |
| <b>Rate revenue:</b>                                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Rate revenue budget (R '000)                                        | 6   | 487 194         | 519             | 545 507         | 582 586              | 593 155         | 593 155            | 629 476                                             | 667 245                | 707 279                |
| Rate revenue expected to collect (R'000)                            | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Expected cash collection rate (%)                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Special rating areas (R'000)                                        | 7   | -               | 10              | 12 348          | 23 047               | 23 005          | 23 005             | 25 094                                              | 26 599                 | 28 195                 |
| Rebates, exemptions - indigent (R'000)                              |     | -               |                 | -               |                      |                 |                    |                                                     |                        |                        |
| Rebates, exemptions - pensioners (R'000)                            |     | 2 385           | 5               | 3 915           | 3 371                | 4 572           | 4 572              | 4 807                                               | 5 095                  | 5 401                  |
| Rebates, exemptions - bona fide farm. (R'000)                       |     | -               | 0               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Rebates, exemptions - other (R'000)                                 |     | 32 788          | 35              | 9 896           | 12 266               | 12 614          | 12 614             | 13 370                                              | 14 173                 | 15 023                 |
| Phase-in reductions/discounts (R'000)                               |     | 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         |
|-------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|-------------|
| <b>Current Year 2025/26</b>                     |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| <b>Valuation:</b>                               |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| No. of properties                               |     | 3 168                              | -                     | -                 | 30 327                 | 1 938                   | 2                            | 71                                | 787                                      | 1 405       |                                     | 3                                          | 37 701      |
| No. of sectional title property values          |     | 1 101                              | -                     | -                 | 8 162                  | -                       |                              |                                   |                                          |             |                                     |                                            | 9 263       |
| No. of unreasonably difficult properties s7(2)  |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| No. of supplementary valuations                 |     | 154                                |                       |                   | 1 361                  | 121                     | 3                            | 3                                 | 12                                       | 471         |                                     |                                            | 2 125       |
| Supplementary valuation (Rm)                    |     | 1 287                              |                       |                   | 4 878                  | 1 128                   | 33                           | 91                                | 0                                        | 1 904       |                                     |                                            | 9 320       |
| No. of valuation roll amendments                |     | 3                                  |                       |                   | 37                     | 3                       |                              |                                   |                                          | 4           |                                     |                                            | 47          |
| No. of objections by rate-payers                |     | 3                                  |                       |                   | 37                     | 3                       |                              |                                   |                                          | 4           |                                     |                                            | 47          |
| No. of appeals by rate-payers                   |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| No. of appeals by rate-payers finalised         |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| No. of successful objections                    | 5   |                                    |                       |                   | 25                     |                         |                              |                                   |                                          |             |                                     |                                            | 25          |
| No. of successful objections > 10%              | 5   | -                                  |                       |                   | -                      | -                       | -                            | -                                 | -                                        |             |                                     |                                            | -           |
| Estimated no. of properties not valued          |     | -                                  |                       |                   | -                      | -                       | -                            |                                   | -                                        |             |                                     |                                            | -           |
| Years since last valuation ( <b>select</b> )    |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Frequency of valuation ( <b>select</b> )        |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Method of valuation used ( <b>select</b> )      |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Base of valuation ( <b>select</b> )             |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| 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? |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| <b>Valuation reductions:</b>                    |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Valuation reductions-public infrastructure (Rm) |     |                                    |                       |                   |                        |                         |                              |                                   | 96                                       |             |                                     |                                            | 96 100      |
| Valuation reductions-nature reserves/park (Rm)  |     |                                    |                       |                   |                        | 145                     |                              |                                   |                                          |             |                                     |                                            | 144 500     |
| Valuation reductions-mineral rights (Rm)        |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| Valuation reductions-R15,000 threshold (Rm)     |     |                                    |                       |                   | 475                    |                         |                              |                                   |                                          |             |                                     |                                            | 474 800     |
| Valuation reductions-public worship (Rm)        |     | 545                                |                       |                   | 101                    |                         |                              |                                   |                                          |             |                                     |                                            | 646 100     |
| Valuation reductions-other (Rm)                 | 2   |                                    |                       |                   | 6 182                  |                         |                              |                                   |                                          |             |                                     |                                            | 6 182 100   |
| <b>Total valuation reductions:</b>              |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Total value used for rating (Rm)                | 6   | 21 979                             |                       | 2                 | 68 664                 | 23 443                  | 57                           | 1 330                             |                                          | 2 741       |                                     |                                            | 118 215 000 |
| Total land value (Rm)                           | 6   |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| Total value of improvements (Rm)                | 6   | 22 524                             |                       | 2                 | 75 423                 | 23 587                  | 57                           | 1 330                             | 96                                       | 2 741       |                                     |                                            | 125 759 700 |
| Total market value (Rm)                         | 6   | 22 524                             |                       | 2                 | 75 423                 | 23 587                  | 57                           | 1 330                             | 96                                       | 2 741       |                                     |                                            | 125 759 700 |
| <b>Rating:</b>                                  |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Average rate                                    | 3   | 0.009773                           |                       | 0.009833          | 0.004549               | 0.001121                | 0.001098                     | 0.009350                          |                                          | 0.009913    |                                     |                                            |             |
| Rate revenue budget (R '000)                    |     | 214 799                            |                       | 18                | 312 361                | 26 277                  | 63                           | 12 429                            |                                          | 27 174      |                                     |                                            | 593 120     |

| 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           |
|------------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|---------------|
| Rate revenue expected to collect (R'000)             | 4   |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -             |
| Expected cash collection rate (%)                    |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |               |
| Special rating areas (R'000)                         |     | 11 845                             |                       |                   | 10 378                 | 537                     |                              | 152                               |                                          | 87          |                                     |                                            | 22 998        |
| Rebates, exemptions - indigent (R'000)               |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -             |
| Rebates, exemptions - pensioners (R'000)             |     |                                    |                       |                   | 4 572                  |                         |                              |                                   |                                          |             |                                     |                                            | 4 572         |
| Rebates, exemptions - bona fide farm. (R'000)        |     |                                    |                       |                   |                        | 1                       |                              |                                   |                                          |             |                                     |                                            | 1             |
| Rebates, exemptions - other (R'000)                  |     | 12 849                             |                       |                   | 62                     |                         |                              |                                   |                                          |             |                                     |                                            | 12 911        |
| Phase-in reductions/discounts (R'000)                |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -             |
| <b>Total rebates,exemptns,reductns,discs (R'000)</b> |     | <b>12 849</b>                      | -                     | -                 | <b>4 634</b>           | <b>1</b>                | -                            | -                                 | -                                        | -           | -                                   | -                                          | <b>17 484</b> |

#### References

1. Land & Assistance Act, Restitution of Land Rights, Communal 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         |
|-------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|-------------|
| <b>Budget Year 2026/27</b>                      |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| <b>Valuation:</b>                               |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| No. of properties                               |     | 3 168                              |                       |                   | 30 327                 | 1 938                   | 2                            | 71                                | 787                                      | 1 405       |                                     | 3                                          | 37 701      |
| No. of sectional title property values          |     | 1 101                              |                       |                   | 8 162                  |                         |                              |                                   |                                          |             |                                     |                                            | 9 263       |
| 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 ( <b>select</b> )    |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Frequency of valuation ( <b>select</b> )        |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Method of valuation used ( <b>select</b> )      |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Base of valuation ( <b>select</b> )             |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| 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? |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| <b>Valuation reductions:</b>                    |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Valuation reductions-public infrastructure (Rm) |     |                                    |                       |                   |                        |                         |                              |                                   | 96                                       |             |                                     |                                            | 96 100      |
| Valuation reductions-nature reserves/park (Rm)  |     |                                    |                       |                   |                        | 145                     |                              |                                   |                                          |             |                                     |                                            | 144 500     |
| Valuation reductions-mineral rights (Rm)        |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| Valuation reductions-R15,000 threshold (Rm)     |     |                                    |                       |                   | 475                    |                         |                              |                                   |                                          |             |                                     |                                            | 474 800     |
| Valuation reductions-public worship (Rm)        |     | 545                                |                       |                   | 102                    |                         |                              |                                   |                                          |             |                                     |                                            | 647 100     |
| Valuation reductions-other (Rm)                 | 2   |                                    |                       |                   | 6 180                  |                         |                              |                                   |                                          |             |                                     |                                            | 6 179 700   |
| <b>Total valuation reductions:</b>              |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Total value used for rating (Rm)                | 6   | 21 979                             |                       | 2                 | 68 666                 | 23 443                  | 57                           | 1 330                             |                                          | 2 741       |                                     |                                            | 118 217 700 |
| Total land value (Rm)                           | 6   |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| Total value of improvements (Rm)                | 6   | 22 524                             |                       | 2                 | 75 423                 | 23 587                  | 57                           | 1 330                             | 96                                       | 2 741       |                                     |                                            | 125 759 700 |
| Total market value (Rm)                         | 6   | 22 524                             |                       | 2                 | 75 423                 | 23 587                  | 57                           | 1 330                             | 96                                       | 2 741       |                                     |                                            | 125 759 700 |
| <b>Rating:</b>                                  |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            |             |
| Average rate                                    | 3   | 0.010381                           |                       | 0.010444          | 0.004826               | 0.001188                | 0.001163                     | 0.009912                          |                                          | 0.110509    |                                     |                                            |             |

| 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     |
|---------------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|---------|
| Rate revenue budget (R'000)                             | 4   | 228 156                            |                       | 19                | 331 352                | 27 861                  | 66                           | 13 179                            |                                          | 28 807      |                                     |                                            | 629 440 |
| Rate revenue expected to collect (R'000)                |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -       |
| Expected cash collection rate (%)                       |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -       |
| Special rating areas (R'000)                            |     | 13 025                             |                       |                   | 11 229                 | 574                     |                              | 165                               |                                          | 93          |                                     |                                            | 25 087  |
| Rebates, exemptions - indigent (R'000)                  |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -       |
| Rebates, exemptions - pensioners (R'000)                |     |                                    |                       |                   | 4 807                  |                         |                              |                                   |                                          |             |                                     |                                            | 4 807   |
| Rebates, exemptions - bona fide farm. (R'000)           |     |                                    |                       |                   |                        | 1                       |                              |                                   |                                          |             |                                     |                                            | 1       |
| Rebates, exemptions - other (R'000)                     |     | 13 302                             |                       |                   | 66                     |                         |                              |                                   |                                          |             |                                     | 3                                          | 13 371  |
| Phase-in reductions/discounts (R'000)                   |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -       |
| <b>Total rebates, exemptns, reductns, discs (R'000)</b> |     | 13 302                             | -                     | -                 | 4 872                  | 1                       | -                            | -                                 | -                                        | -           | -                                   | 3                                          | 18 178  |

#### References

1. Land & Assistance Act, Restitution of Land Rights, Communal 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 | 2022/23    | 2023/24    | 2024/25    | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|-----|-----------------------------------------------------------|------------|------------|------------|----------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                   |     |                                                           |            |            |            |                      | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Property rates (rate in the Rand)</b>          | 1   |                                                           |            |            |            |                      |                                                     |                        |                        |
| Residential properties                            |     | Rate in rand                                              | 0.4759     | 0.0054     | 0.0054     | 0.0044               | 0.0047                                              | 0.0049                 | 0.0052                 |
| Residential properties - vacant land              |     | Rate in rand                                              | 0.9518     | 0.0108     | 0.0108     | 0.0088               | 0.0093                                              | 0.0099                 | 0.0105                 |
| Formal/informal settlements                       |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Small holdings                                    |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Farm properties - used                            |     | Rate in rand                                              | 0.1189     | 0.0014     | 0.0013     | 0.0011               | 0.0012                                              | 0.0012                 | 0.0013                 |
| Farm properties - not used                        |     | Rate in rand                                              | 0.1189     | 0.0014     | 0.0013     | 0.0011               | 0.0012                                              | 0.0012                 | 0.0013                 |
| Industrial properties                             |     | Rate in rand                                              | 1.0469     | 0.0119     | 0.0119     | 0.0097               | 0.0103                                              | 0.0109                 | 0.0115                 |
| Business and commercial properties                |     | Rate in rand                                              | 0.9993     | 0.0119     | 0.0113     | 0.0092               | 0.0098                                              | 0.0104                 | 0.0110                 |
| Communal land - residential                       |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Communal land - small holdings                    |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Communal land - farm property                     |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Communal land - business and commercial           |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Communal land - other                             |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| State-owned properties                            |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Municipal properties                              |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Public service infrastructure                     |     | Rate in rand                                              | 0.1189     | 0.0014     | 0.0013     | 0.0011               | 0.0012                                              | 0.0012                 | 0.0013                 |
| Privately owned towns serviced by the owner       |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| State trust land                                  |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Restitution and redistribution properties         |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Protected areas                                   |     | Rate in rand                                              | 0.3807     | 0.0014     | 0.0043     | 0.0035               | 0.0037                                              | 0.0040                 | 0.0042                 |
| National monuments properties                     |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | -                      |
| <b>Property rates by usage</b>                    |     |                                                           |            |            |            |                      |                                                     |                        |                        |
| 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)        |     |                                                           |            |            |            |                      |                                                     |                        |                        |
| <b>Exemptions, reductions and rebates (Rands)</b> |     |                                                           |            |            |            |                      |                                                     |                        |                        |
| <b>Residential properties</b>                     |     |                                                           |            |            |            |                      |                                                     |                        |                        |
| R15 000 threshold rebate                          |     |                                                           | 15 000     | 15 000     | 15 000     | 15 000               | 15 000                                              | 15 000                 | 15 000                 |
| General residential rebate                        |     |                                                           | 15 000     | 15 000     | 15 000     | 15 000               | 15 000                                              | 15 000                 | 15 000                 |
| Indigent rebate or exemption                      |     | Rate in rand                                              | 185 000    | 185 000    | 235 000    | 235 000              | 235 000                                             | 235 000                | 235 000                |
| Pensioners/social grants rebate or exemption      |     | Rate in rand                                              | 185 000    | 185 000    | 235 000    | 335 000              | 235 000                                             | 235 000                | 235 000                |
| Temporary relief rebate or exemption              |     | depends on                                                | depends on | depends on | depends on | depends on           | depends on                                          | depends on             | depends on             |
| Bona fide farmers rebate or exemption             |     | n/a                                                       | n/a        | n/a        | n/a        | n/a                  | n/a                                                 | n/a                    | n/a                    |
| <b>Other rebates or exemptions</b>                | 2   | n/a                                                       | n/a        | n/a        | n/a        | n/a                  | n/a                                                 | n/a                    | n/a                    |
| <b>Water tariffs</b>                              |     |                                                           |            |            |            |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                           |            |            |            |                      |                                                     |                        |                        |
| Basic charge/fixed fee (Rands/month)              |     | Rands                                                     | 78         | 83         | 88         | 93                   | 99                                                  | 104                    | 110                    |
| 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          | 8          | 8                    | 9                                                   | 9                      | 10                     |
| Water usage - Block 2 (c/kl)                      |     | 7 kiloliters to 12 kiloliters                             | 11         | 11         | 12         | 12                   | 13                                                  | 14                     | 14                     |
| Water usage - Block 3 (c/kl)                      |     | 13 kiloliters to 20 kiloliters                            | 18         | 18         | 20         | 21                   | 22                                                  | 23                     | 24                     |
| Water usage - Block 4 (c/kl)                      |     | 21 kiloliters to 25 kiloliters                            | 33         | 33         | 35         | 37                   | 39                                                  | 41                     | 43                     |
| Water usage - Block 5 (c/kl)                      |     | 26 kiloliters to 40 kiloliters                            | 46         | 46         | 48         | 51                   | 54                                                  | 57                     | 60                     |
| Water usage - Block 6 (c/kl)                      |     | 41 kiloliters to 70 kiloliters                            | 73         | 73         | 77         | 82                   | 86                                                  | 91                     | 96                     |
| <b>Other</b>                                      | 2   | 70 kilolitres and above                                   | 114        | 114        | 114        | 114                  | 114                                                 | 120                    | 127                    |
| <b>Waste water tariffs</b>                        |     |                                                           |            |            |            |                      |                                                     |                        |                        |
| <b>Domestic</b>                                   |     |                                                           |            |            |            |                      |                                                     |                        |                        |
| Basic charge/fixed fee (Rands/month)              |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Service point - vacant land (Rands/month)         |     | -                                                         | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Waste water - flat rate tariff (c/kl)             |     | (how is this targeted?)                                   | -          | -          | -          | -                    | -                                                   | -                      | n/a                    |
| Volumetric charge - Block 1 (c/kl)                |     | 0 - 50 kwh (c/kWh)                                        | 1 717      | 1 828      | 1 975      | 2 093                | 2 219                                               | 2 352                  | 2 493                  |

| Description                               | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------|-----|-----------------------------------------------------------|---------|---------|---------|----------------------|-----------------------------------------------------|------------------------|------------------------|
|                                           |     |                                                           |         |         |         |                      | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Volumetric charge - Block 2 (c/kl)        | 2   | 51 - 350 kwh (c/kWh)                                      | 2 203   | 2 346   | 2 533   | 2 685                | 2 847                                               | 3 017                  | 3 198                  |
| Volumetric charge - Block 3 (c/kl)        |     | 351 - 600 kwh (c/kWh)                                     | 2 481   | 2 643   | 2 854   | 3 025                | 3 207                                               | 3 399                  | 3 603                  |
| Volumetric charge - Block 4 (c/kl)        |     | 601 - 99999 kwh (c/kWh)                                   | 2 754   | 2 933   | 3 168   | 3 358                | 3 560                                               | 3 773                  | 4 000                  |
| <b>Other</b>                              |     |                                                           |         |         |         |                      | -                                                   | -                      | n/a                    |
| <b>Electricity tariffs</b>                | 2   |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                           |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| 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)                                        | 136     | 156     | 173     | 191                  | 210                                                 | 213                    | 216                    |
| Life-line tariff - prepaid                |     | 51 - 350 kwh (c/kWh)                                      | 170     | 196     | 217     | 239                  | 263                                                 | 266                    | 268                    |
| Flat rate tariff - meter (c/kwh)          |     | 351 - 600 kwh (c/kWh)                                     | 253     | 291     | 324     | 356                  | 394                                                 | 398                    | 397                    |
| Flat rate tariff - prepaid (c/kwh)        |     | 601 - 99999 kwh (c/kWh)                                   | 291     | 335     | 372     | 409                  | 450                                                 | 449                    | 448                    |
| Meter - IBT Block 1 (c/kwh)               |     | 0 - 50 kwh (c/kWh)                                        | 136     | 157     | 174     | 191                  | 210                                                 | 231                    | 254                    |
| Meter - IBT Block 2 (c/kwh)               |     | 51 - 350 kwh (c/kWh)                                      | 175     | 201     | 223     | 246                  | 270                                                 | 296                    | 324                    |
| Meter - IBT Block 3 (c/kwh)               |     | 351 - 600 kwh (c/kWh)                                     | 246     | 283     | 314     | 346                  | 380                                                 | 417                    | 458                    |
| Meter - IBT Block 4 (c/kwh)               |     | 601 - 99999 kwh (c/kWh)                                   | 289     | 333     | 370     | 406                  | 450                                                 | 455                    | 460                    |
| Meter - IBT Block 5 (c/kwh)               |     |                                                           | n/a     | -       | -       | -                    | n/a                                                 | n/a                    | n/a                    |
| Prepaid - IBT Block 1 (c/kwh)             |     | 0 - 50 kwh (c/kWh)                                        | 136     | 157     | 174     | 191                  | 193                                                 | 195                    | 197                    |
| Prepaid - IBT Block 2 (c/kwh)             |     | 51 - 350 kwh (c/kWh)                                      | 175     | 201     | 223     | 246                  | 248                                                 | 251                    | 253                    |
| Prepaid - IBT Block 3 (c/kwh)             |     | 351 - 600 kwh (c/kWh)                                     | 246     | 283     | 314     | 346                  | 349                                                 | 353                    | 356                    |
| Prepaid - IBT Block 4 (c/kwh)             |     | 601 - 99999 kwh (c/kWh)                                   | 289     | 333     | 370     | 406                  | 411                                                 | 415                    | 419                    |
| Prepaid - IBT Block 5 (c/kwh)             |     | (fill in thresholds)                                      | n/a     | n/a     | n/a     | n/a                  | n/a                                                 | n/a                    | n/a                    |
| <b>Other</b>                              |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| <b>Waste management tariffs</b>           | 2   |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Domestic</b>                           |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Street cleaning charge                    |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| Basic charge/fixed fee                    |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| 80l bin - once a week                     |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| 250l bin - once a week                    |     | Rands                                                     | 248     | 270     | 289     | 309                  | 328                                                 | 347                    | 368                    |

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

| Description                                             | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------|-----|-----------------------------------------------------------|---------|---------|---------|----------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                         |     |                                                           |         |         |         |                      | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Exemptions, reductions and rebates (Rands)</b>       | 1   |                                                           |         |         |         |                      |                                                     |                        |                        |
| Property rates (R value threshold)                      |     | Rate in rand                                              | 250 000 | 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)               |     |                                                           | 143     | 152     | 165     | 175                  | 185                                                 | 197                    | 208                    |
| Electricity (kwh per household per month)               |     | Rate in rand                                              | 100     | 100     | 100     | 100                  | 100                                                 | 100                    | 100                    |
| Refuse (average litres per week)                        |     | Rate in rand                                              | 240     | 240     | 240     | 257                  | 272                                                 | 288                    | 306                    |
| <b>Water tariffs</b>                                    |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Basic charge/fixed fee (Rands/month)                    |     | Rands                                                     | 78      | 83      | 88      | 93                   | 99                                                  | 104                    | 110                    |
| 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       | 8       | 8                    | 9                                                   | 9                      | 10                     |
| Water usage - Block 2 (c/kl)                            |     | 7 kiloliters to 12 kiloliters                             | 11      | 11      | 12      | 12                   | 13                                                  | 14                     | 14                     |
| Water usage - Block 3 (c/kl)                            |     | 13 kiloliters to 20 kiloliters                            | 18      | 18      | 20      | 21                   | 22                                                  | 23                     | 24                     |
| Water usage - Block 4 (c/kl)                            |     | 21 kiloliters to 25 kiloliters                            | 33      | 33      | 35      | 37                   | 39                                                  | 41                     | 43                     |
| Water usage - Block 5 (c/kl)                            |     | 26 kiloliters to 40 kiloliters                            | 46      | 46      | 48      | 51                   | 54                                                  | 57                     | 60                     |
| Water usage - Block 6 (c/kl)                            |     | 41 kiloliters to 70 kiloliters                            | 73      | 73      | 77      | 82                   | 86                                                  | 91                     | 96                     |
| Water usage - Block 7 (c/kl)                            |     | 70 kilolitres and above                                   | 114     | 114     | 114     | 114                  | 114                                                 | 120                    | 127                    |
| Other                                                   |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| <b>Waste water tariffs</b>                              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Domestic                                                |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| Basic charge/fixed fee (Rands/month)                    |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| Service point - vacant land (Rands/month)               |     | (how is this targeted?)                                   | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| Waste water - flat rate tariff (c/kl)                   | 2   | 0 - 50 kwh (c/kWh)                                        | 1 717   | 1 828   | 1 975   | 2 093                | 2 093                                               | 2 352                  | 2 493                  |
| Volumetric charge - Block 1 (c/kl)                      |     | 51 - 350 kwh (c/kWh)                                      | 2 203   | 2 346   | 2 533   | 2 685                | 2 685                                               | 3 017                  | 3 198                  |
| Volumetric charge - Block 2 (c/kl)                      |     | 351 - 600 kwh (c/kWh)                                     | 2 481   | 2 643   | 2 854   | 3 025                | 3 025                                               | 3 399                  | 3 603                  |
| Volumetric charge - Block 3 (c/kl)                      |     | 601 - 99999 kwh (c/kWh)                                   | 2 754   | 2 933   | 3 168   | 3 358                | 3 358                                               | 3 773                  | 4 000                  |
| Volumetric charge - Block 4 (c/kl)                      |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Other rebates or exemptions                             | 2   |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Electricity tariffs</b>                              |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Domestic                                                |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Basic charge/fixed fee (Rands/month)                    |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Service point - vacant land (Rands/month)               |     | (how is this targeted?)                                   | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| FBE                                                     |     | 0 - 50 kwh (c/kWh)                                        | 136     | 156     | 173     | 191                  | 191                                                 | 212                    | 235                    |
| Life-line tariff - meter                                |     | 51 - 350 kwh (c/kWh)                                      | 170     | 196     | 217     | 239                  | 239                                                 | 265                    | 294                    |
| Life-line tariff - prepaid                              |     | 351 - 600 kwh (c/kWh)                                     | 253     | 291     | 324     | 356                  | 356                                                 | 395                    | 438                    |
| Flat rate tariff - meter (c/kwh)                        |     | 601 - 99999 kwh (c/kWh)                                   | 291     | 335     | 372     | 409                  | 409                                                 | 454                    | 504                    |
| Flat rate tariff - prepaid(c/kwh)                       |     | 0 - 50 kwh (c/kWh)                                        | 136     | 157     | 174     | 191                  | 191                                                 | 212                    | 235                    |
| Meter - IBT Block 1 (c/kwh)                             | 2   | 51 - 350 kwh (c/kWh)                                      | 175     | 201     | 223     | 246                  | 246                                                 | 273                    | 303                    |
| Meter - IBT Block 2 (c/kwh)                             |     | 351 - 600 kwh (c/kWh)                                     | 246     | 283     | 314     | 346                  | 346                                                 | 384                    | 426                    |
| Meter - IBT Block 3 (c/kwh)                             |     | 601 - 99999 kwh (c/kWh)                                   | 289     | 333     | 370     | 406                  | 406                                                 | 451                    | 501                    |
| Meter - IBT Block 4 (c/kwh)                             |     |                                                           | n/a     | -       | -       | -                    | -                                                   | -                      | -                      |
| Meter - IBT Block 5 (c/kwh)                             |     | 0 - 50 kwh (c/kWh)                                        | 136     | 157     | 174     | 191                  | 193                                                 | 195                    | 197                    |
| Prepaid - IBT Block 1 (c/kwh)                           |     | 51 - 350 kwh (c/kWh)                                      | 175     | 201     | 223     | 246                  | 248                                                 | 251                    | 253                    |
| Prepaid - IBT Block 2 (c/kwh)                           |     | 351 - 600 kwh (c/kWh)                                     | 246     | 283     | 314     | 346                  | 349                                                 | 353                    | 356                    |
| Prepaid - IBT Block 3 (c/kwh)                           |     | 601 - 99999 kwh (c/kWh)                                   | 289     | 333     | 370     | 406                  | 411                                                 | 415                    | 419                    |
| Prepaid - IBT Block 4 (c/kwh)                           |     | (fill in thresholds)                                      | n/a     | n/a     | n/a     | n/a                  | n/a                                                 | n/a                    | n/a                    |
| Prepaid - IBT Block 5 (c/kwh)                           |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Other                                                   |     |                                                           | -       | n/a     | n/a     | -                    | -                                                   | -                      | n/a                    |

**WC024 Stellenbosch - Supporting Table SA14 Household bills**

| Description                                                                               | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|-------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|---------------------|------------------------|------------------------|
|                                                                                           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 % incr.                         | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Rand/cent                                                                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Monthly Account for Household - 'Middle Income Range'</b>                              | 1   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     | 178.46          | 190.05          | 202.01          | 164.93               | 164.93          | 164.93             | 6.0%                                                | 174.82              | 185.31                 | 19 642.83              |
| Electricity: Basic levy                                                                   |     | 229.69          | 264.37          | 293.42          | 322.62               | 322.62          | 322.62             | 10.2%                                               | 355.40              | 391.51                 | 431.28                 |
| Electricity: Consumption                                                                  |     | 2 397.81        | 2 759.87        | 3 063.17        | 3 367.95             | 3 367.95        | 3 367.95           | 10.2%                                               | 3 710.13            | 4 087.08               | 4 502.33               |
| Water: Basic levy                                                                         |     | 78.25           | 82.95           | 88.09           | 93.38                | 93.38           | 93.38              | 5.5%                                                | 98.52               | 103.93                 | 109.65                 |
| Water: Consumption                                                                        |     | 610.52          | 647.19          | 687.28          | 728.55               | 728.55          | 728.55             | 5.5%                                                | 768.62              | 810.89                 | 855.49                 |
| Sanitation                                                                                |     | 183.55          | 195.48          | 211.12          | 223.78               | 223.78          | 223.78             | 6.0%                                                | 237.21              | 251.44                 | 266.53                 |
| Refuse removal                                                                            |     | 248.08          | 270.41          | 289.07          | 309.01               | 309.01          | 309.01             | 6.0%                                                | 327.55              | 347.20                 | 368.04                 |
| Other                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                   | –                      | –                      |
| <b>sub-total</b>                                                                          |     | <b>3 926.35</b> | <b>4 410.32</b> | <b>4 834.16</b> | <b>5 210.22</b>      | <b>5 210.22</b> | <b>5 210.22</b>    | <b>8.9%</b>                                         | <b>5 672.25</b>     | <b>6 177.37</b>        | <b>26 176.15</b>       |
| VAT on Services                                                                           |     | –               | –               | –               | –                    | –               | 529.33             | –                                                   | 569.08              | –                      | –                      |
| <b>Total large household bill:</b>                                                        |     | <b>3 926.35</b> | <b>4 410.32</b> | <b>4 834.16</b> | <b>5 210.22</b>      | <b>5 210.22</b> | <b>5 739.55</b>    | <b>19.8%</b>                                        | <b>6 241.33</b>     | <b>6 177.37</b>        | <b>26 176.15</b>       |
| <b>% increase/-decrease</b>                                                               |     |                 | <b>12.3%</b>    | <b>9.6%</b>     | <b>7.8%</b>          | <b>–</b>        | <b>10.2%</b>       |                                                     | <b>8.7%</b>         | <b>(1.0%)</b>          | <b>323.7%</b>          |
| <b>Monthly Account for Household - 'Affordable Range'</b>                                 | 2   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     | 99.15           | 105.58          | 112.23          | 91.63                | 91.63           | 91.63              | 6.0%                                                | 97.12               | 102.95                 | 109.13                 |
| Electricity: Basic levy                                                                   |     | 229.69          | 264.37          | 293.42          | 322.62               | 322.62          | 322.62             | 10.2%                                               | 355.40              | 391.51                 | 431.28                 |
| Electricity: Consumption                                                                  |     | 994.74          | 1 144.94        | 1 270.76        | 1 397.22             | 1 397.22        | 1 397.22           | 10.2%                                               | 1 539.18            | 1 695.56               | 1 867.83               |
| Water: Basic levy                                                                         |     | 78.25           | 82.95           | 88.09           | 93.38                | 93.38           | 93.38              | 5.5%                                                | 98.52               | 103.93                 | 109.65                 |
| Water: Consumption                                                                        |     | 395.82          | 419.59          | 445.58          | 472.35               | 472.35          | 472.35             | 5.5%                                                | 498.33              | 525.74                 | 554.65                 |
| Sanitation                                                                                |     | 183.55          | 195.48          | 211.12          | 223.78               | 223.78          | 223.78             | 6.0%                                                | 237.21              | 251.44                 | 266.53                 |
| Refuse removal                                                                            |     | 248.08          | 270.41          | 289.07          | 309.01               | 309.01          | 309.01             | 6.0%                                                | 327.55              | 347.20                 | 368.04                 |
| Other                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                   | –                      | –                      |
| <b>sub-total</b>                                                                          |     | <b>2 229.27</b> | <b>2 483.32</b> | <b>2 710.26</b> | <b>2 909.99</b>      | <b>2 909.99</b> | <b>2 909.99</b>    | <b>8.4%</b>                                         | <b>3 153.30</b>     | <b>3 418.33</b>        | <b>3 707.10</b>        |
| VAT on Services                                                                           |     | –               | –               | –               | –                    | –               | 265.93             | –                                                   | 285.47              | –                      | –                      |
| <b>Total small household bill:</b>                                                        |     | <b>2 229.27</b> | <b>2 483.32</b> | <b>2 710.26</b> | <b>2 909.99</b>      | <b>2 909.99</b> | <b>3 175.92</b>    | <b>18.2%</b>                                        | <b>3 438.77</b>     | <b>3 418.33</b>        | <b>3 707.10</b>        |
| <b>% increase/-decrease</b>                                                               |     |                 | <b>11.4%</b>    | <b>9.1%</b>     | <b>7.4%</b>          | <b>–</b>        | <b>9.1%</b>        |                                                     | <b>8.3%</b>         | <b>(0.6%)</b>          | <b>8.4%</b>            |
| <b>Monthly Account for Household - 'Affordable Range'</b>                                 | 2   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     | 178.46          | 190.05          | 202.01          | 164.93               | 164.93          | 164.93             | 6.0%                                                | 174.82              | 185.31                 | 196.43                 |
| Electricity: Basic levy                                                                   |     | 229.69          | 264.37          | 293.42          | 322.62               | 322.62          | 322.62             | 10.2%                                               | 355.40              | 391.51                 | 431.28                 |
| Electricity: Consumption                                                                  |     | 994.74          | 1 144.94        | 1 270.76        | 1 397.22             | 1 397.22        | 1 397.22           | 10.2%                                               | 1 539.18            | 1 695.56               | 1 867.83               |
| Water: Basic levy                                                                         |     | 78.25           | 82.95           | 88.09           | 93.38                | 93.38           | 93.38              | 5.5%                                                | 98.52               | 103.93                 | 109.65                 |
| Water: Consumption                                                                        |     | 395.82          | 419.59          | 445.58          | 472.35               | 472.35          | 472.35             | 5.5%                                                | 498.33              | 525.74                 | 554.65                 |
| Sanitation                                                                                |     | 183.55          | 195.48          | 211.12          | 223.78               | 223.78          | 223.78             | 6.0%                                                | 237.21              | 251.44                 | 266.53                 |
| Refuse removal                                                                            |     | 248.08          | 270.41          | 289.07          | 309.01               | 309.01          | 309.01             | 6.0%                                                | 327.55              | 347.20                 | 368.04                 |
| Other                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                   | –                      | –                      |
| <b>sub-total</b>                                                                          |     | <b>2 308.58</b> | <b>2 567.79</b> | <b>2 800.05</b> | <b>2 983.29</b>      | <b>2 983.29</b> | <b>2 983.29</b>    | <b>8.3%</b>                                         | <b>3 231.00</b>     | <b>3 500.69</b>        | <b>3 794.41</b>        |
| VAT on Services                                                                           |     | –               | –               | –               | –                    | –               | 265.93             | –                                                   | 285.47              | –                      | –                      |
| <b>Total small household bill:</b>                                                        |     | <b>2 308.58</b> | <b>2 567.79</b> | <b>2 800.05</b> | <b>2 983.29</b>      | <b>2 983.29</b> | <b>3 249.22</b>    | <b>17.9%</b>                                        | <b>3 516.47</b>     | <b>3 500.69</b>        | <b>3 794.41</b>        |
| <b>% increase/-decrease</b>                                                               |     |                 | <b>11.2%</b>    | <b>9.0%</b>     | <b>6.5%</b>          | <b>–</b>        | <b>8.9%</b>        |                                                     | <b>8.2%</b>         | <b>(0.4%)</b>          | <b>8.4%</b>            |
| <b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b> | 3   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Rates and services charges:</b>                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| Property rates                                                                            |     | 19.83           | 21.12           | 22.45           | –                    | –               | –                  | 6.0%                                                | –                   | –                      | –                      |
| Electricity: Basic levy                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                   | –                      | –                      |
| Electricity: Consumption                                                                  |     | 466.44          | 536.88          | 595.88          | 655.17               | 655.17          | 655.17             | 10.2%                                               | 721.74              | 795.06                 | 875.84                 |
| Water: Basic levy                                                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                   | –                      | –                      |
| Water: Consumption                                                                        |     | 200.58          | 212.70          | 225.84          | 239.40               | 239.40          | 239.40             | 5.5%                                                | 252.57              | 266.46                 | 281.11                 |
| Sanitation                                                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                   | –                      | –                      |
| Refuse removal                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                   | –                      | –                      |
| Other                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                   | –                      | –                      |
| <b>sub-total</b>                                                                          |     | <b>686.85</b>   | <b>770.70</b>   | <b>844.16</b>   | <b>894.57</b>        | <b>894.57</b>   | <b>894.57</b>      | <b>8.9%</b>                                         | <b>974.30</b>       | <b>1 061.52</b>        | <b>1 156.96</b>        |
| VAT on Services                                                                           |     | –               | –               | –               | –                    | –               | 93.18              | –                                                   | 100.05              | –                      | –                      |
| <b>Total small household bill:</b>                                                        |     | <b>686.85</b>   | <b>770.70</b>   | <b>844.16</b>   | <b>894.57</b>        | <b>894.57</b>   | <b>987.75</b>      | <b>20.1%</b>                                        | <b>1 074.35</b>     | <b>1 061.52</b>        | <b>1 156.96</b>        |
| <b>% increase/-decrease</b>                                                               |     |                 | <b>12.2%</b>    | <b>9.5%</b>     | <b>6.0%</b>          | <b>–</b>        | <b>10.4%</b>       |                                                     | <b>8.8%</b>         | <b>(1.2%)</b>          | <b>9.0%</b>            |



WC024 Stellenbosch - Supporting Table SA15 Investment particulars by type

| Investment type                               | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Investments                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bank Repurchase Agreements                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Bank Repurchase Agreements              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Bankers Acceptance Certificate                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| ABSA                                          |     | 220 231         | 223 578         | 180 606         | 182 489              | 179 289         | 179 289            | 175 703                                             | 175 703                | 175 703                |
| FNB                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Nedbank                                       |     | 209 268         | 100 426         | 204 955         | 216 706              | 212 906         | 212 906            | 208 647                                             | 208 647                | 208 647                |
| SBSA                                          |     | -               | 188 007         | 144 495         | 171 083              | 168 083         | 168 083            | 164 722                                             | 164 722                | 164 722                |
| Specify 5                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 6                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 7                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Bankers Acceptance Certificate          |     | 429 499 347     | 512 011 020     | 530 056 265     | 570 277 917          | 560 277 917     | 560 277 917        | 549 072 359                                         | 549 072 359            | 549 072 359            |
| Deposit Taking Institutions                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 11                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Deposit Taking Institutions             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Derivative Financial Assets                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Derivative Financial Assets             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Guaranteed Endowment Policies (Sinking)       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 4                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Guaranteed Endowment Policies (Sinking) |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Interest Rate Swaps                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Interest Rate Swaps                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Listed/Unlisted Bonds and Stocks              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Listed/Unlisted Bonds and Stocks        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Bonds                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 4                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Municipal Bonds                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| National Government Securities                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 4                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total National Government Securities          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Negotiable Certificate of Deposits            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Negotiable Certificate of Deposits      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unamortised Debt Expense                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Unamortised Debt Expense                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unamortised Preference Share Expense          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 3                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Investment type                            | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |   |
|--------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|---|
|                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |   |
| R thousand                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |   |
| Total Unamortised Preference Share Expense |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |   |
| Total Investments                          |     | 429 499 347     | 512 011 020     | 530 056 265     | 570 277 917          | 560 277 917     | 560 277 917        | 549 072 359                                         | 549 072 359            | 549 072 359            |   |
| Parent municipality                        | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |   |
| 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              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |   |
| Municipal Bonds                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |   |
|                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |   |
| Municipality sub-total                     |     |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      | - |
| 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:                        |     | 429 499         | 512 011         | 530 056         | 570 278              | 560 278         | 560 278            | 549 072                                             | 549 072                | 549 072                |   |

WC024 Stellenbosch - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity             | Ref | Period of Investment | Type of Investment | Capital Guarantee<br>(Yes/ No) | Variable or Fixed<br>interest rate | Interest Rate * | Commission Paid<br>(Rands) | Commission Recipient | Expiry date of<br>investment | Opening balance | Interest to be realised | Partial / Premature<br>Withdrawal (4) | Investment Top Up | Closing Balance |
|-------------------------------------|-----|----------------------|--------------------|--------------------------------|------------------------------------|-----------------|----------------------------|----------------------|------------------------------|-----------------|-------------------------|---------------------------------------|-------------------|-----------------|
| Name of institution & investment ID | 1   | Yrs/Months           |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| Parent municipality                 |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| ABSA 93-6748-9415                   |     |                      |                    | Yes                            | Variable                           | 7.8% - 8.9%     |                            | N/A                  | None                         | 56 294 418.72   | 5 578 580.09            | -50 611 464.15                        |                   | 11 261 534.66   |
| ABSA 20-8179-5573                   |     |                      |                    | Yes                            | Fixed                              | 0.0882          |                            | N/A                  | 07 July 2025                 | 159 153 479.00  | 10 191 491.14           |                                       |                   | 169 344 970.14  |
| SBSA 258489367-043                  |     |                      |                    | Yes                            | Fixed                              | 0.08775         |                            | N/A                  | 10 September 2025            | 40 846 521.00   | 2 602 287.09            |                                       |                   | 43 448 808.09   |
| SBSA 258489367-046                  |     |                      |                    | Yes                            | Fixed                              | 0.083           |                            | N/A                  | 17 November 2025             | 100 000 000.00  | 1 046 027.40            |                                       |                   | 101 046 027.40  |
| NEDBANK 03/7881123974/036           |     |                      |                    | Yes                            | Fixed                              | 0.083           |                            | N/A                  | 19 March 2026                | 200 000 000.00  | 4 954 958.90            |                                       |                   | 204 954 958.90  |
| Municipality sub-total              |     |                      |                    |                                |                                    |                 |                            |                      |                              | 556 294 418.72  |                         | -50 611 464.15                        |                   | 530 056 299.19  |
| Entities                            |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| -                                   |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| Entities sub-total                  |     |                      |                    |                                |                                    |                 |                            |                      |                              |                 |                         |                                       |                   |                 |
| TOTAL INVESTMENTS AND INTEREST      | 1   |                      |                    |                                |                                    |                 |                            |                      |                              | 556 294 418.72  |                         | -50 611 464.15                        |                   | 530 056 299.19  |

**WC024 Stellenbosch - Supporting Table SA17 Borrowing**

| Borrowing - Categorised by type                   |  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                        |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Borrowings                                        |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Annuity and Bullet Loans                          |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                             |  |     | 740 719         | 917 087         | 811 130         | 1 520 525            | 1 520 525       | 1 520 525          | 1 185 062                                           | 1 209 887              | 1 078 078              |
| Development Bank of South Africa                  |  |     | 153 087         | 111 905         | 75 132          | 153 087              | 153 087         | 153 087            | 75 132                                              | 75 132                 | 75 132                 |
| Foreign Government and International Organisation |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                    |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Investments Commissioners                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Annuity and Bullet Loans                    |  |     | 893 806         | 1 028 992       | 886 262         | 1 673 612            | 1 673 612       | 1 673 612          | 1 260 194                                           | 1 285 019              | 1 153 210              |
| Bankers Acceptance Certificate                    |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                             |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Bank of South Africa                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisation |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                    |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Investments Commissioners                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Bankers Acceptance Certificate              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Concessionary Loan                                |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Derivative Financial Liability                    |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                             |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Bank of South Africa                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisation |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                    |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Investments Commissioners                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Derivative Financial Liability              |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Finance Lease Liability                           |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                             |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Bank of South Africa                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisation |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                    |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Investments Commissioners                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Finance Lease Liability                     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Government Loans                                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions       |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Local Registered Stock                            |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                             |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Bank of South Africa                  |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisation |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                    |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds     |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                           |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                        |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                               |  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Borrowing - Categorised by type                    | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                    |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Public Investments Commissioners                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Registered Stock</b>                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Marketable Bonds</b>                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Bank of South Africa                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Investments Commissioners                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Marketable Bonds</b>                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Non-annuity Loans</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Bank of South Africa                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Investments Commissioners                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Non-annuity Loans</b>                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Non-marketable Bonds</b>                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Non-marketable Bonds</b>                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>PPP Liabilities</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Bank of South Africa                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Investments Commissioners                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total PPP Liabilities</b>                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Securities</b>                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Development Bank of South Africa                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| General Public                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Infrastructure Finance Corporation                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Insurance Companies and Private Pension Funds      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Pension Funds                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Public Pension Funds                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Private Enterprises                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Borrowing - Categorised by type  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Public Investments Commissioners |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Securities                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Interest Rate Swaps              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Borrowings                 | 1   | 893 806         | 1 028 992       | 886 262         | 1 673 612            | 1 673 612       | 1 673 612          | 1 260 194                                           | 1 285 019              | 1 153 210              |

WC024 Stellenbosch - Supporting Table SA18 Transfers and grant receipts

| Description                                                                       | Ref  | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                   |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                        |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>RECEIPTS:</b>                                                                  | 1, 2 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating Transfers and Grants</b>                                             |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                                       |      | 189 399         | 209 528         | 221 280         | 239 166              | 239 166         | 239 166            | 253 185                                             | 264 396                | 268 864                |
| Operational Revenue:General Revenue:Equitable Share                               |      | 179 634         | 200 488         | 215 604         | 231 793              | 231 793         | 231 793            | 246 336                                             | 260 662                | 264 323                |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |      | 4 928           | 4 519           | 2 021           | 3 202                | 3 202           | 3 202              | 2 731                                               | –                      | –                      |
| Local Government Financial Management Grant [Schedule 5B]                         |      | 1 550           | 1 550           | 1 600           | 1 700                | 1 700           | 1 700              | 1 800                                               | 1 900                  | 2 000                  |
| Integrated Urban Development Grant                                                |      | 3 287           | 2 971           | 2 055           | 2 471                | 2 471           | 2 471              | 2 318                                               | 1 834                  | 2 541                  |
| <b>Provincial Government:</b>                                                     |      | 23 339          | 12 861          | 22 503          | 18 358               | 18 358          | 15 358             | 33 991                                              | 27 356                 | 50 460                 |
| Library Services: Conditional Grant                                               |      | 14 112          | 11 252          | 11 333          | 10 023               | 10 023          | 10 023             | 10 353                                              | 10 457                 | 10 561                 |
| Municipal Accreditation and Capacity Building Grant                               |      | 256             | 245             | 249             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Financial Management Capability Building Grant                                    |      | 300             | 240             | 150             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Title Deeds Restoration Grant                                                     |      | –               | 317             | 803             | 1 162                | 1 162           | 1 162              | 779                                                 | 800                    | 800                    |
| Community Development Workers Operational Support Grant                           |      | 38              | 38              | 38              | 38                   | 38              | 38                 | 39                                                  | 39                     | 39                     |
| Maintenance and Construction of Transport Infrastructure                          |      | 495             | 345             | 380             | 335                  | 335             | 335                | 320                                                 | 360                    | 9 060                  |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant)                     |      | 1 184           | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT                                               |      | 6 954           | –               | 3 150           | 6 000                | 6 000           | 3 000              | 22 500                                              | 15 700                 | 30 000                 |
| Library Services: Replacement Funding for Most Vulnerable B3 Municipalities       |      | –               | 180             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Municipal Library Support Grant                                                   |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| RSEP                                                                              |      | –               | 244             | –               | 800                  | 800             | 800                | –                                                   | –                      | –                      |
| Local Government Public Employment Support Grant                                  |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| WC Financial Management Support Grant                                             |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Provincial Acceleration Grant                                                     |      | –               | –               | 6 400           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Financial Management Capacity Building Grant                                      |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>District Municipality:</b>                                                     |      | 115             | 138             | 650             | 100                  | 850             | 850                | –                                                   | –                      | –                      |
| Cape Winelands District Grant                                                     |      | 115             | 138             | 500             | 100                  | 100             | 100                | –                                                   | –                      | –                      |
| Cape Winelands District Tourism Grant                                             |      | –               | –               | –               | –                    | 250             | 250                | –                                                   | –                      | –                      |
| Cape Winelands Community Safety Grant                                             |      | –               | –               | 150             | –                    | 500             | 500                | –                                                   | –                      | –                      |
| Cape Winelands District Municipality Grant Capacity and support                   |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Other Grant Providers:</b>                                                     |      | –               | 258             | –               | 2 962                | 2 962           | 2 962              | 443                                                 | –                      | –                      |
| Departmental Agencies and Accounts                                                |      | –               | –               | –               | 550                  | 550             | 550                | –                                                   | –                      | –                      |
| Foreign Government and International Organisations                                |      | –               | –               | –               | 2 412                | 2 412           | 2 412              | –                                                   | –                      | –                      |
| Households                                                                        |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Non-profit Institutions                                                           |      | –               | 258             | –               | –                    | –               | –                  | 443                                                 | –                      | –                      |
| Private Enterprises                                                               |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Public Corporations                                                               |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Higher Educational Institutions                                                   |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Parent Municipality / Entity                                                      |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Operating Transfers and Grants</b>                                       | 5    | 212 854         | 222 785         | 244 433         | 260 585              | 261 335         | 258 335            | 287 619                                             | 291 751                | 319 324                |
| <b>Capital Transfers and Grants</b>                                               |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                                       |      | 90 810          | 106 572         | 80 802          | 73 247               | 73 247          | 73 247             | 61 863                                              | 56 752                 | 58 012                 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |      | 28 350          | 20 000          | 9 556           | 6 188                | 6 188           | 6 188              | –                                                   | 10 392                 | 10 862                 |
| Energy Efficiency and Demand Side Management Grant                                |      | –               | –               | 5 000           | 5 000                | 5 000           | 5 000              | –                                                   | –                      | –                      |
| Municipal Disaster Relief Grant                                                   |      | –               | 30 132          | 6 000           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Integrated Urban Development Grant                                                |      | 62 460          | 56 440          | 60 246          | 62 059               | 62 059          | 62 059             | 61 863                                              | 46 360                 | 47 150                 |
| <b>Provincial Government:</b>                                                     |      | 10 895          | 13 884          | 28 390          | 25 168               | 25 568          | 16 674             | 17 882                                              | 42 936                 | 34 817                 |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT                                    |      | 6 175           | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Integrated Transport Planning                                                     |      | –               | –               | 628             | 656                  | 656             | 656                | 656                                                 | 686                    | 717                    |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT                                               |      | –               | 3 784           | –               | 10 000               | 10 000          | 5 000              | 14 856                                              | 37 750                 | 30 500                 |
| Development of Sport and Recreational Facilities                                  |      | 220             | –               | –               | 300                  | 300             | 300                | –                                                   | –                      | –                      |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)       |      | 4 500           | 9 099           | 26 262          | 14 212               | 14 212          | 10 318             | 1 370                                               | 4 500                  | 3 600                  |
| Library Services: Conditional Grant                                               |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| RSEP                                                                              |      | –               | 1 000           | 1 500           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant)                     |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Resource funding for establishment and support of a K9 unit                       |      | –               | –               | –               | –                    | 400             | 400                | 1 000                                               | –                      | –                      |
| Road Infrastructure                                                               |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sports and Recreation                                                             |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Waste Water Infrastructure                                                        |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water Supply Infrastructure                                                       |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>District Municipality:</b>                                                     |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Cape Winelands District Grant                                                     |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Other Grant Providers:</b>                                                     |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| 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                                                 |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Capital Transfers and Grants</b>                                         | 5    | 101 705         | 120 455         | 109 192         | 98 415               | 98 815          | 89 921             | 79 745                                              | 99 688                 | 92 829                 |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                   |      | 314 558         | 343 240         | 353 625         | 359 001              | 360 151         | 348 257            | 367 364                                             | 391 439                | 412 153                |

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

| Description                                                                       | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>EXPENDITURE:</b>                                                               | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating expenditure of Transfers and Grants</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                                       |     | 188 219         | 210 607         | 221 280         | 239 010              | 239 010         | 239 010            | 253 021                                             | 264 218                | 268 674                |
| Operational Revenue: General Revenue: Equitable Share                             |     | 179 634         | 200 488         | 215 604         | 231 793              | 231 793         | 231 793            | 246 336                                             | 260 662                | 264 323                |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 3 748           | 5 699           | 2 021           | 3 202                | 3 202           | 3 202              | 2 731                                               | –                      | –                      |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 550           | 1 448           | 1 600           | 1 544                | 1 544           | 1 544              | 1 636                                               | 1 723                  | 1 810                  |
| Integrated Urban Development Grant                                                |     | 3 287           | 2 971           | 2 055           | 2 471                | 2 471           | 2 471              | 2 318                                               | 1 834                  | 2 541                  |
| <b>Provincial Government:</b>                                                     |     | 24 947          | 14 314          | 12 984          | 13 073               | 17 680          | 17 680             | 30 958                                              | 25 203                 | 45 308                 |
| Library Services: Conditional Grant                                               |     | 10 628          | 12 704          | 11 333          | 11 576               | 10 023          | 10 023             | 10 353                                              | 10 457                 | 10 561                 |
| Municipal Accreditation and Capacity Building Grant                               |     | 669             | 245             | 249             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Financial Management Capability Building Grant                                    |     | 319             | 241             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Title Deeds Restoration Grant                                                     |     | 940             | 317             | 380             | –                    | –               | –                  | 728                                                 | 748                    | 748                    |
| Community Development Workers Operational Support Grant                           |     | 38              | 38              | 38              | –                    | –               | –                  | 34                                                  | 34                     | 34                     |
| Maintenance and Construction of Transport Infrastructure                          |     | 495             | 345             | 380             | 335                  | 335             | 335                | 278                                                 | 313                    | 7 878                  |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant)                     |     | 1 184           | 244             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT                                               |     | 6 954           | –               | 364             | 1 162                | 1 162           | 1 162              | 19 565                                              | 13 652                 | 26 087                 |
| Library Services: Replacement Funding for Most Vulnerable B3 Municipalities       |     | –               | 180             | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Municipal Library Support Grant                                                   |     | 3 102           | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| WC Financial Management Support Grant                                             |     | 550             | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Provincial Acceleration Grant                                                     |     | –               | –               | 239             | –                    | 6 161           | 6 161              | –                                                   | –                      | –                      |
| Financial Management Capacity Building Grant                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Housing consumer education                                                        |     | 68              | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>District Municipality:</b>                                                     |     | 599             | 638             | 92              | 100                  | 785             | 785                | –                                                   | –                      | –                      |
| Cape Winelands District Grant                                                     |     | 484             | 500             | –               | –                    | 435             | 435                | –                                                   | –                      | –                      |
| Cape Winelands District Tourism Grant                                             |     | –               | –               | 92              | 100                  | 100             | 100                | –                                                   | –                      | –                      |
| Cape Winelands Community Safety Grant                                             |     | 115             | 138             | –               | –                    | 250             | 250                | –                                                   | –                      | –                      |
| Cape Winelands District Municipality Grant Capacity and support                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Other Grant Providers:</b>                                                     |     | –               | –               | 67              | 2 962                | 2 962           | 2 962              | 739                                                 | –                      | –                      |
| Departmental Agencies and Accounts                                                |     | –               | –               | –               | 550                  | 550             | 550                | 295                                                 | –                      | –                      |
| Foreign Government and International Organisations                                |     | –               | –               | –               | 2 412                | 2 412           | 2 412              | –                                                   | –                      | –                      |
| Households                                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Non-profit Institutions                                                           |     | –               | –               | 67              | –                    | –               | –                  | 443                                                 | –                      | –                      |
| Private Enterprises                                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Public Corporations                                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Higher Educational Institutions                                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Parent Municipality / Entity                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total operating expenditure of Transfers and Grants:</b>                       |     | 213 765         | 225 559         | 234 422         | 255 145              | 260 437         | 260 437            | 284 718                                             | 289 422                | 313 981                |
| <b>Capital expenditure of Transfers and Grants</b>                                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                                       |     | 91 162          | 95 189          | 97 411          | 63 693               | 63 693          | 63 693             | 53 794                                              | 49 349                 | 50 445                 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 28 702          | 28 030          | 9 556           | 5 381                | 5 381           | 5 381              | –                                                   | 9 037                  | 9 445                  |
| Energy Efficiency and Demand Side Management Grant                                |     | –               | 10 719          | 25 375          | 4 348                | 4 348           | 4 348              | –                                                   | –                      | –                      |
| Municipal Disaster Relief Grant                                                   |     | –               | –               | 2 234           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Integrated Urban Development Grant                                                |     | 62 460          | 56 440          | 60 246          | 53 965               | 53 965          | 53 965             | 53 794                                              | 40 313                 | 41 000                 |
| <b>Provincial Government:</b>                                                     |     | 8 422           | 19 138          | 25 779          | 25 168               | 22 874          | 22 874             | 15 550                                              | 37 336                 | 30 276                 |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT                                    |     | –               | 6 175           | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Integrated Transport Planning                                                     |     | –               | –               | 628             | 656                  | 656             | 656                | 570                                                 | 597                    | 623                    |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT                                               |     | 1 576           | 1 890           | 1 680           | 10 000               | 5 000           | 5 000              | 12 918                                              | 32 826                 | 26 522                 |
| Development of Sport and Recreational Facilities                                  |     | 220             | –               | –               | 300                  | 300             | 300                | –                                                   | –                      | –                      |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)       |     | 4 786           | 9 874           | 22 335          | 14 212               | 12 018          | 12 018             | 1 191                                               | 3 913                  | 3 130                  |
| Library Services: Conditional Grant                                               |     | 69              | 203             | 173             | –                    | 3 963           | 3 963              | –                                                   | –                      | –                      |
| KS&P                                                                              |     | 1 771           | 996             | 963             | –                    | 537             | 537                | –                                                   | –                      | –                      |
| Resource funding for establishment and support of a K9 unit                       |     | –               | –               | –               | –                    | 400             | 400                | 870                                                 | –                      | –                      |
| Road Infrastructure                                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sports and Recreation                                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Waste Water Infrastructure                                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water Supply Infrastructure                                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>District Municipality:</b>                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Cape Winelands District Grant                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Other Grant Providers:</b>                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| 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                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total capital expenditure of Transfers and Grants</b>                          |     | 99 584          | 114 327         | 123 190         | 88 861               | 86 567          | 86 567             | 69 343                                              | 86 685                 | 80 721                 |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                  |     | 313 349         | 339 886         | 357 612         | 344 006              | 347 005         | 347 005            | 354 061                                             | 376 106                | 394 702                |



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

| Description                                             | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                         |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating transfers and grants:</b>                  | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | –               | (1 180)         | (102)           | (1 000)              | (1 000)         | (1 000)            | (91)                                                | (91)                   | (91)                   |
| Current year receipts                                   |     | (9 765)         | (9 040)         | (5 676)         | (7 373)              | (7 373)         | (7 373)            | (6 849)                                             | (3 734)                | (4 541)                |
| Conditions met - transferred to revenue                 |     | 8 585           | 8 938           | 5 584           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | –               | 1 180           | 102             | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Closing Balance</b>                                  |     | (1 180)         | (102)           | (91)            | (8 373)              | (8 373)         | (8 373)            | (6 940)                                             | (3 825)                | (4 632)                |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (6 119)         | (6 610)         | (1 497)         | (7 458)              | (7 458)         | (7 458)            | (4 205)                                             | (4 205)                | (4 205)                |
| Current year receipts                                   |     | (23 039)        | (12 276)        | (9 314)         | (18 358)             | (15 358)        | (15 358)           | (33 991)                                            | (27 356)               | (50 460)               |
| Conditions met - transferred to revenue                 |     | 20 424          | 11 002          | 1 940           | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | 4 523           | 2 967           | 1 537           | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Closing Balance</b>                                  |     | (4 211)         | (4 917)         | (7 333)         | (25 816)             | (22 816)        | (22 816)           | (38 196)                                            | (31 561)               | (54 665)               |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (484)           | (500)           | (518)           | (350)                | (350)           | (350)              | (1 745)                                             | (1 745)                | (1 745)                |
| Current year receipts                                   |     | (615)           | (378)           | (1 319)         | (100)                | (850)           | (850)              | –                                                   | –                      | –                      |
| Conditions met - transferred to revenue                 |     | 599             | 120             | 92              | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Closing Balance</b>                                  |     | (500)           | (758)           | (1 745)         | (450)                | (1 200)         | (1 200)            | (1 745)                                             | (1 745)                | (1 745)                |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (5 675)         | (6 605)         | (7 739)         | (7 937)              | (7 937)         | (7 937)            | (52 656)                                            | (52 656)               | (52 656)               |
| Current year receipts                                   |     | (2 365)         | (1 231)         | (2 133)         | (2 962)              | (2 962)         | (2 962)            | –                                                   | –                      | –                      |
| Conditions met - transferred to revenue                 |     | 1 436           | 97              | 182             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Closing Balance</b>                                  |     | (6 605)         | (7 739)         | (9 690)         | (10 899)             | (10 899)        | (10 899)           | (52 656)                                            | (52 656)               | (52 656)               |
| <b>Total operating transfers and grants revenue</b>     |     | <b>31 045</b>   | <b>20 156</b>   | <b>7 798</b>    | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total operating transfers and grants - CTBM</b>      | 2   | <b>4 523</b>    | <b>4 147</b>    | <b>1 639</b>    | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Capital transfers and grants:</b>                    | 1,3 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (8 382)         | (8 030)         | (19 413)        | (44 162)             | (44 162)        | (44 162)           | (2 805)                                             | (2 805)                | (2 805)                |
| Current year receipts                                   |     | (90 810)        | (106 572)       | (80 802)        | (73 247)             | (73 247)        | (73 247)           | (61 863)                                            | (56 752)               | (58 012)               |
| Conditions met - transferred to revenue                 |     | 91 162          | 87 158          | 97 411          | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | –               | 8 030           | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Closing Balance</b>                                  |     | (8 030)         | (19 413)        | (2 805)         | (117 410)            | (117 410)       | (117 410)          | (64 668)                                            | (59 556)               | (60 817)               |
| <b>Provincial Government:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (3 686)         | (10 225)        | (6 506)         | 66 187               | 66 187          | 66 187             | (9 701)                                             | (9 701)                | (9 701)                |
| Current year receipts                                   |     | (10 895)        | (13 884)        | (24 231)        | (25 168)             | (16 674)        | (16 674)           | (17 882)                                            | (42 936)               | (34 817)               |
| Conditions met - transferred to revenue                 |     | 2 865           | 19 138          | 25 779          | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | 771             | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Closing Balance</b>                                  |     | (10 944)        | (4 970)         | (4 957)         | 41 019               | 49 513          | 49 513             | (27 583)                                            | (52 637)               | (44 518)               |
| <b>District Municipality:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (147)           | (147)           | (147)           | (147)                | (147)           | (147)              | (147)                                               | (147)                  | (147)                  |
| Current year receipts                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions met - transferred to revenue                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Closing Balance</b>                                  |     | (147)           | (147)           | (147)           | (147)                | (147)           | (147)              | (147)                                               | (147)                  | (147)                  |
| <b>Other grant providers:</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Balance unspent at beginning of the year                |     | (440)           | (440)           | (440)           | (440)                | (440)           | (440)              | (440)                                               | (440)                  | (440)                  |
| Current year receipts                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions met - transferred to revenue                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conditions still to be met - transferred to liabilities |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Closing Balance</b>                                  |     | (440)           | (440)           | (440)           | (440)                | (440)           | (440)              | (440)                                               | (440)                  | (440)                  |
| <b>Total capital transfers and grants revenue</b>       |     | <b>94 026</b>   | <b>106 297</b>  | <b>123 190</b>  | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total capital transfers and grants - CTBM</b>        | 2   | <b>(19 562)</b> | <b>(24 971)</b> | <b>(8 349)</b>  | <b>(76 978)</b>      | <b>(68 484)</b> | <b>(68 484)</b>    | <b>(92 838)</b>                                     | <b>(112 781)</b>       | <b>(105 922)</b>       |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>               |     | <b>125 071</b>  | <b>126 453</b>  | <b>130 989</b>  | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |     | <b>(15 039)</b> | <b>(20 823)</b> | <b>(6 710)</b>  | <b>(76 978)</b>      | <b>(68 484)</b> | <b>(68 484)</b>    | <b>(92 838)</b>                                     | <b>(112 781)</b>       | <b>(105 922)</b>       |

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

| Description                                                     | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    |                   | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                 |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>CASH TRANSFERS AND GRANTS</b>                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Cash Transfers to other municipalities</b>                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Municipalities:</b>                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash Transfers to Entities/Other External Mechanisms</b>     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Entities/Ems'</b>                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash Transfers to other Organs of State</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Other Organs Of State:</b>           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Cash Transfers to Organisations</b>                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     |     | 12 531          | 8 420           | 9 221           | 10 313               | 1 730           | 1 730              | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Organisations</b>                    |     | 12 531          | 8 420           | 9 221           | 10 313               | 1 730           | 1 730              | -                 | -                                                   | -                      | -                      |
| <b>Cash Transfers to Groups of Individuals</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     |     | 962             | 7 147           | 6 199           | 7 300                | 7 300           | 7 300              | 5 329             | 7 738                                               | 8 202                  | 8 694                  |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Cash Transfers To Groups Of Individuals:</b>           |     | 962             | 7 147           | 6 199           | 7 300                | 7 300           | 7 300              | 5 329             | 7 738                                               | 8 202                  | 8 694                  |
| <b>TOTAL CASH TRANSFERS AND GRANTS</b>                          | 6   | 13 494          | 15 566          | 15 421          | 17 613               | 9 030           | 9 030              | 5 329             | 7 738                                               | 8 202                  | 8 694                  |
| <b>NON-CASH TRANSFERS AND GRANTS</b>                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Non-Cash Transfers to other municipalities</b>               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Transfers To Municipalities:</b>              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Non-Cash Transfers to Entities/Other External Mechanisms</b> |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Transfers To Entities/Ems'</b>                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Non-Cash Transfers to other Organs of State</b>              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Transfers To Other Organs Of State:</b>       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Non-Cash Grants to Organisations</b>                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 4   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Grants To Organisations</b>                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Non-Cash Transfers to Groups of Individuals</b>              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     | 5   | 4 265           | 5 758           | 2 447           | 5 018                | 5 018           | 5 018              | 3 395             | 5 319                                               | 5 638                  | 5 977                  |
| Capital                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-Cash Grants To Groups Of Individuals:</b>          |     | 4 265           | 5 758           | 2 447           | 5 018                | 5 018           | 5 018              | 3 395             | 5 319                                               | 5 638                  | 5 977                  |
| <b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>                      |     | 4 265           | 5 758           | 2 447           | 5 018                | 5 018           | 5 018              | 3 395             | 5 319                                               | 5 638                  | 5 977                  |
| <b>TOTAL TRANSFERS AND GRANTS</b>                               | 6   | 17 758          | 21 324          | 17 868          | 22 631               | 14 048          | 14 048             | 8 724             | 13 057                                              | 13 841                 | 14 671                 |

**WC024 Stellenbosch - Supporting Table SA22 Summary councillor and staff benefits**

| Summary of Employee and Councillor remuneration          | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Councillors (Political Office Bearers plus Other)</b> | 1   | A               | B               | C               | D                    | E               | F                  | G                                                   | H                      | I                      |
| <b>Allowances and Service Related Benefits</b>           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 19 152          | 18 815          | 19 125          | 20 878               | 23 878          | 23 878             | 25 072                                              | 26 326                 | 27 642                 |
| Cell phone Allowance                                     |     | 2 003           | 2 224           | 2 081           | 2 166                | 2 166           | 2 166              | 2 274                                               | 2 388                  | 2 508                  |
| Housing Allowance                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| In-kind Benefits                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Market Related Non-pensionable Allowance                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Motor Vehicle Allowance                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Office-bearer Allowance                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Out of pocket Expenses                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Travelling Allowance                                     |     | 985             | 961             | 1 082           | 850                  | 850             | 850                | 892                                                 | 937                    | 983                    |
| Use of Personal Facilities                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Allowances and Service Related Benefits</b>     |     | <b>22 139</b>   | <b>22 000</b>   | <b>22 288</b>   | <b>23 894</b>        | <b>26 894</b>   | <b>26 894</b>      | <b>28 239</b>                                       | <b>29 651</b>          | <b>31 133</b>          |
| <b>Social Contributions</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medial Aid Benefits                                      |     | 115             | 102             | 195             | 149                  | 149             | 149                | 156                                                 | 164                    | 172                    |
| Pension Fund Contributions                               |     | 511             | 518             | 506             | 551                  | 551             | 551                | 578                                                 | 607                    | 638                    |
| <b>Total Social Contributions</b>                        |     | <b>626</b>      | <b>620</b>      | <b>701</b>      | <b>699</b>           | <b>699</b>      | <b>699</b>         | <b>734</b>                                          | <b>771</b>             | <b>810</b>             |
| <b>Total Councillors</b>                                 |     | <b>22 765</b>   | <b>22 620</b>   | <b>22 989</b>   | <b>24 593</b>        | <b>27 593</b>   | <b>27 593</b>      | <b>28 973</b>                                       | <b>30 422</b>          | <b>31 943</b>          |
| % increase                                               | 4   |                 | (0.6%)          | 1.6%            | 7.0%                 | 12.2%           | -                  | 5.0%                                                | 5.0%                   | 5.0%                   |
| <b>Senior Managers of the Municipality</b>               | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Salaries and Allowances</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 8 064           | 8 420           | 11 000          | 9 641                | 8 241           | 8 241              | 10 340                                              | 11 064                 | 11 838                 |
| Bonuses                                                  |     | 1 230           | 1 088           | 795             | 1 872                | 1 872           | 1 872              | 2 008                                               | 2 148                  | 2 299                  |
| <b>Allowance</b>                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Accommodation, Travel and Incidental                     |     | 0               | -               | -               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Cellular and Telephone                                   | 3   | 241             | 245             | 241             | 191                  | 191             | 191                | 205                                                 | 219                    | 234                    |
| Housing Benefits                                         | 3   | 18              | 18              | 18              | 23                   | 23              | 23                 | 24                                                  | 26                     | 28                     |
| Non-pensionable                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Travel or Motor Vehicle                                  | 3   | 500             | 490             | 590             | 705                  | 705             | 705                | 756                                                 | 809                    | 865                    |
| Voluntary Work                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Allowance</b>                                   |     | <b>760</b>      | <b>752</b>      | <b>849</b>      | <b>919</b>           | <b>919</b>      | <b>919</b>         | <b>986</b>                                          | <b>1 055</b>           | <b>1 129</b>           |
| <b>Service Related Benefits</b>                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Acting                                                   | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Bonus                                                    | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Danger Allowance                                         | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Entertainment                                            | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire Brigade                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| In-kind Benefits                                         | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Leave Pay                                                | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Lifeguard/Duty Squads                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Long Service Award                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Overtime                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Scarcity                                                 | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Standby Allowance                                        | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Tools Allowance                                          | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Uniform/Special/Protective Clothing                      | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Leave gratuity                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Long Term Service Award                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Service Related Benefits</b>                    |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Total Salaries and Allowances</b>                     |     | <b>10 054</b>   | <b>10 260</b>   | <b>12 644</b>   | <b>12 433</b>        | <b>11 033</b>   | <b>11 033</b>      | <b>13 334</b>                                       | <b>14 267</b>          | <b>15 266</b>          |
| <b>Social Contributions</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bargaining Council                                       |     | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Group Life Insurance                                     |     | 120             | 127             | 130             | 121                  | 121             | 121                | 129                                                 | 138                    | 148                    |
| Medical                                                  |     | 123             | 131             | 124             | 153                  | 153             | 153                | 164                                                 | 175                    | 187                    |
| Pension                                                  |     | 659             | 715             | 718             | 857                  | 857             | 857                | 920                                                 | 984                    | 1 053                  |
| Unemployment Insurance                                   |     | 13              | 13              | 13              | 16                   | 16              | 16                 | 17                                                  | 19                     | 20                     |
| <b>Total Social Contributions</b>                        |     | <b>916</b>      | <b>987</b>      | <b>985</b>      | <b>1 148</b>         | <b>1 148</b>    | <b>1 148</b>       | <b>1 231</b>                                        | <b>1 317</b>           | <b>1 409</b>           |
| <b>Post-retirement Benefit</b>                           | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medical                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Benefits                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pension                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Post-retirement Benefit</b>                     |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Costs Capitalised to PPE                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>10 970</b>   | <b>11 247</b>   | <b>13 630</b>   | <b>13 581</b>        | <b>12 181</b>   | <b>12 181</b>      | <b>14 565</b>                                       | <b>15 585</b>          | <b>16 676</b>          |
| % increase                                               | 4   |                 | 2.5%            | 21.2%           | (0.4%)               | (10.3%)         | -                  | 19.6%                                               | 7.0%                   | 7.0%                   |
| <b>Other Municipal Staff</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Salaries and Allowances</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 339 618         | 360 809         | 386 106         | 419 292              | 419 649         | 419 649            | 453 064                                             | 473 099                | 504 777                |
| Bonuses                                                  |     | 19              | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Allowance</b>                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |

| Summary of Employee and Councillor remuneration | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                 |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Accommodation, Travel and Incidental            | 3   | 41              | 56              | 71              | 53                   | 53              | 53                 | 57                                                  | 61                     | 65                     |
| Cellular and Telephone                          | 3   | 1 930           | 2 029           | 2 104           | 3 190                | 3 190           | 3 190              | 3 422                                               | 3 661                  | 3 917                  |
| Housing Benefits                                | 3   | 3 728           | 3 600           | 4 857           | 4 560                | 4 560           | 4 560              | 4 889                                               | 5 228                  | 5 591                  |
| Non-pensionable                                 |     | 66              | 76              | 71              | 276                  | 276             | 276                | 296                                                 | 317                    | 339                    |
| Travel or Motor Vehicle                         | 3   | 8 357           | 9 347           | 9 591           | 13 817               | 13 817          | 13 817             | 14 798                                              | 15 815                 | 16 902                 |
| Voluntary Work                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Allowance</b>                          |     | <b>14 123</b>   | <b>15 109</b>   | <b>16 694</b>   | <b>21 896</b>        | <b>21 896</b>   | <b>21 896</b>      | <b>23 461</b>                                       | <b>25 081</b>          | <b>26 815</b>          |
| <b>Service Related Benefits</b>                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Acting                                          | 3   | 593             | 470             | (1 246)         | 964                  | 964             | 964                | 1 034                                               | 1 106                  | 1 184                  |
| Bonus                                           | 3   | 26 090          | 28 211          | 30 115          | 33 460               | 33 460          | 33 460             | 35 862                                              | 38 334                 | 40 979                 |
| Danger Allowance                                | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Entertainment                                   | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire Brigade                                    |     | 2 784           | 3 199           | 3 150           | 3 486                | 3 486           | 3 486              | 3 739                                               | 4 001                  | 4 281                  |
| In-kind Benefits                                | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Leave Pay                                       | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Lifeguard/Duty Squads                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Long Service Award                              |     | -               | -               | -               | -                    | 5 556           | 5 556              | 5 613                                               | 6 006                  | 6 427                  |
| Overtime                                        |     | 42 458          | 58 538          | 56 082          | 54 212               | 54 212          | 54 212             | 58 143                                              | 62 213                 | 66 568                 |
| Scarcity                                        | 3   | 807             | 2 640           | 1 332           | 1 717                | 1 717           | 1 717              | 1 841                                               | 1 970                  | 2 108                  |
| Standby Allowance                               | 3   | 12 948          | 14 958          | 16 164          | 16 764               | 16 764          | 16 764             | 17 979                                              | 19 238                 | 20 585                 |
| Tools Allowance                                 | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Uniform/Special/Protective Clothing             | 3   | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Leave gratuity                                  |     | -               | -               | -               | -                    | -               | -                  | 5 221                                               | 5 482                  | 5 756                  |
| Long Term Service Award                         |     | -               | -               | -               | -                    | -               | -                  | 6 276                                               | 6 716                  | 7 186                  |
| <b>Total Service Related Benefits</b>           |     | <b>85 681</b>   | <b>108 016</b>  | <b>105 596</b>  | <b>110 603</b>       | <b>116 159</b>  | <b>116 159</b>     | <b>135 708</b>                                      | <b>145 065</b>         | <b>155 072</b>         |
| <b>Total Salaries and Allowances</b>            |     | <b>439 441</b>  | <b>483 933</b>  | <b>508 396</b>  | <b>551 792</b>       | <b>557 705</b>  | <b>557 705</b>     | <b>612 233</b>                                      | <b>643 245</b>         | <b>686 664</b>         |
| <b>Social Contributions</b>                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bargaining Council                              |     | 233             | 250             | 261             | 242                  | 242             | 242                | 260                                                 | 278                    | 297                    |
| Group Life Insurance                            |     | 7 034           | 7 512           | 8 016           | 6 403                | 6 403           | 6 403              | 6 867                                               | 7 346                  | 7 860                  |
| Medical                                         |     | 26 985          | 29 722          | 31 551          | 34 375               | 34 375          | 34 375             | 36 834                                              | 39 359                 | 42 061                 |
| Pension                                         |     | 55 643          | 59 651          | 64 043          | 72 693               | 72 693          | 72 693             | 77 915                                              | 83 295                 | 89 050                 |
| Unemployment Insurance                          |     | 2 685           | 2 737           | 2 811           | 3 365                | 3 365           | 3 365              | 3 606                                               | 3 854                  | 4 119                  |
| <b>Total Social Contributions</b>               |     | <b>92 581</b>   | <b>99 872</b>   | <b>106 682</b>  | <b>117 079</b>       | <b>117 079</b>  | <b>117 079</b>     | <b>125 482</b>                                      | <b>134 133</b>         | <b>143 387</b>         |
| <b>Post-retirement Benefit</b>                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medical                                         | 6   | 25 336          | 26 283          | 28 279          | 30 961               | 29 447          | 29 447             | 31 508                                              | 33 714                 | 36 074                 |
| Other Benefits                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pension                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Post-retirement Benefit</b>            |     | <b>25 336</b>   | <b>26 283</b>   | <b>28 279</b>   | <b>30 961</b>        | <b>29 447</b>   | <b>29 447</b>      | <b>31 508</b>                                       | <b>33 714</b>          | <b>36 074</b>          |
| Costs Capitalised to PPE                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Sub Total - Other Municipal Staff</b>        |     | <b>557 359</b>  | <b>610 088</b>  | <b>643 357</b>  | <b>699 832</b>       | <b>704 230</b>  | <b>704 230</b>     | <b>769 223</b>                                      | <b>811 091</b>         | <b>866 125</b>         |
| % increase                                      | 4   |                 | 9.5%            | 5.5%            | 8.8%                 | 0.6%            | -                  | 9.2%                                                | 5.4%                   | 6.8%                   |
| <b>Total Parent Municipality</b>                |     | <b>591 093</b>  | <b>643 955</b>  | <b>679 975</b>  | <b>738 006</b>       | <b>744 004</b>  | <b>744 004</b>     | <b>812 761</b>                                      | <b>857 098</b>         | <b>914 743</b>         |
| <b>Sub Total - Other Staff of Entities</b>      |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| % increase                                      | 4   |                 | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Municipal Entities</b>                 |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>  |     | <b>591 093</b>  | <b>643 955</b>  | <b>679 975</b>  | <b>738 006</b>       | <b>744 004</b>  | <b>744 004</b>     | <b>812 761</b>                                      | <b>857 098</b>         | <b>914 743</b>         |
| % increase                                      | 4   |                 | 8.9%            | 5.6%            | 8.5%                 | 0.8%            | -                  | 9.2%                                                | 5.5%                   | 6.7%                   |
| <b>TOTAL MANAGERS AND STAFF</b>                 | 5,7 | <b>591 093</b>  | <b>643 955</b>  | <b>679 975</b>  | <b>738 006</b>       | <b>744 004</b>  | <b>744 004</b>     | <b>812 761</b>                                      | <b>857 098</b>         | <b>914 743</b>         |

| Disclosure of Salaries, Allowances & Benefits 1.                     | Ref  | No.  | Salary            | Contributions    | Allowances       | Performance Bonuses | In-kind benefits | Total Package     |
|----------------------------------------------------------------------|------|------|-------------------|------------------|------------------|---------------------|------------------|-------------------|
| Rand per annum                                                       |      |      |                   | 1.               |                  |                     |                  | 2.                |
| <b><u>Councillors</u></b>                                            | 3    |      |                   |                  |                  |                     |                  |                   |
| Speaker                                                              | 4    | 1    | 710 823           | –                | 273 520          | –                   | –                | 984 343           |
| Chief Whip                                                           |      | 1    | 784 094           | 38 109           | 64 383           | –                   | –                | 886 586           |
| Executive Mayor                                                      |      | 1    | 945 888           | –                | 273 520          | –                   | –                | 1 219 408         |
| Deputy Executive Mayor                                               |      | 1    | 941 697           | –                | 50 542           | –                   | –                | 992 239           |
| Executive Committee                                                  |      | #N/A | 10 206 838        | 342 987          | 579 459          | –                   | –                | 11 129 284        |
| Total for all other councillors                                      |      | #N/A | 11 482 932        | 353 294          | 1 925 007        | –                   | –                | 13 761 233        |
| Section 79 committee chairperso                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
| <b>Total Councillors</b>                                             | 8    | #N/A | <b>25 072 272</b> | <b>734 390</b>   | <b>3 166 431</b> |                     |                  | <b>28 973 093</b> |
| <b><u>Senior Managers of the Municipality</u></b>                    | 5    |      |                   |                  |                  |                     |                  |                   |
| Municipal Manager (MM)                                               |      | 1    | 1 955 401         | 450 915          | 193 709          | –                   | 364 004          | 2 964 029         |
| Chief Finance Officer                                                |      | 1    | 1 341 478         | 294 768          | 403 694          | –                   | 282 288          | 2 322 228         |
| Director: Community and Protection Services                          |      | 1    | 1 819 319         | 27 759           | 110 814          | –                   | 510 286          | 2 468 178         |
| Director: Corporate Services                                         |      | 1    | 1 895 741         | 27 938           | 53 178           | –                   | 288 024          | 2 264 881         |
| Director: Infrastructure Services                                    |      | 1    | 1 816 944         | 21 609           | 193 709          | –                   | 284 518          | 2 316 780         |
| Director: Planning and Economic Development                          |      | 1    | 1 511 309         | 408 099          | 30 929           | –                   | 278 763          | 2 229 100         |
| <i>List of each official with packages &gt;= senior manager</i>      |      |      |                   |                  |                  |                     |                  |                   |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
|                                                                      |      | –    | –                 | –                | –                | –                   | –                | –                 |
| <b>Total Senior Managers of the Municipality</b>                     | 8,10 | 6    | <b>10 340 192</b> | <b>1 231 088</b> | <b>986 033</b>   | –                   |                  | <b>14 565 196</b> |
|                                                                      |      |      |                   |                  |                  |                     |                  |                   |
| <b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b> | 10   | #N/A | <b>35 412 464</b> | <b>1 965 478</b> | <b>4 152 464</b> | –                   |                  | <b>43 538 289</b> |

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

**WC024 Stellenbosch - Supporting Table SA24 Summary of personnel numbers**

| Summary of Personnel Numbers                                  |       | 2024/25      |                     |                    | Current Year 2025/26 |                     |                    | Budget Year 2026/27 |                     |                    |
|---------------------------------------------------------------|-------|--------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number                                                        | Ref   | Positions    | Permanent employees | Contract employees | Positions            | Permanent employees | Contract employees | Positions           | Permanent employees | Contract employees |
| <b>Municipal Council and Boards of Municipal Entities</b>     |       |              |                     |                    |                      |                     |                    |                     |                     |                    |
| Councillors (Political Office Bearers plus Other Councillors) |       | 43           | 43                  | –                  | 45                   | 45                  | –                  | 45                  | 45                  | –                  |
| Board Members of municipal entities                           | 4     | –            | –                   | –                  | –                    | –                   | –                  | –                   | –                   | –                  |
| <b>Municipal employees</b>                                    | 5     |              |                     | –                  |                      |                     | –                  | 1 986               | 1 196               | –                  |
| Municipal Manager and Senior Managers                         | 3     | 6            | 6                   | –                  | 6                    | 6                   | –                  | 6                   | 6                   | –                  |
| Other Managers                                                | 7     | 75           | 60                  | 4                  | 14                   | 12                  | 2                  | 14                  | 12                  | –                  |
| Professionals                                                 |       | 96           | 71                  | 4                  | 114                  | 97                  | 17                 | 114                 | 104                 | –                  |
| Finance                                                       |       | 32           | 24                  | 1                  | 16                   | 15                  | 1                  | 16                  | 15                  | –                  |
| Spatial/town planning                                         |       | 16           | 12                  | –                  | 25                   | 23                  | 2                  | 25                  | 25                  | –                  |
| Information Technology                                        |       | –            | –                   | –                  | –                    | –                   | –                  | –                   | –                   | –                  |
| Roads                                                         |       | –            | –                   | –                  | 4                    | 3                   | 1                  | 4                   | 3                   | –                  |
| Electricity                                                   |       | 1            | 1                   | –                  | –                    | –                   | –                  | –                   | –                   | –                  |
| Water                                                         |       | 2            | 2                   | –                  | 11                   | 3                   | 8                  | 11                  | 4                   | –                  |
| Sanitation                                                    |       | –            | –                   | –                  | –                    | –                   | –                  | –                   | –                   | –                  |
| Refuse                                                        |       | –            | –                   | –                  | –                    | –                   | –                  | –                   | –                   | –                  |
| Other                                                         |       | 45           | 32                  | 3                  | 58                   | 53                  | 5                  | 58                  | 57                  | –                  |
| Technicians                                                   |       | 228          | 123                 | 13                 | 597                  | 234                 | 363                | 597                 | 260                 | –                  |
| Finance                                                       |       | 19           | 16                  | 5                  | 65                   | 28                  | 37                 | 65                  | 28                  | –                  |
| Spatial/town planning                                         |       | 43           | 24                  | –                  | 60                   | 28                  | 32                 | 60                  | 28                  | –                  |
| Information Technology                                        |       | 10           | 5                   | –                  | 10                   | 9                   | 1                  | 10                  | 9                   | –                  |
| Roads                                                         |       | 10           | 2                   | –                  | 27                   | 11                  | 16                 | 27                  | 11                  | –                  |
| Electricity                                                   |       | 11           | 3                   | –                  | 46                   | 28                  | 18                 | 46                  | 28                  | –                  |
| Water                                                         |       | 84           | 41                  | –                  | 80                   | 57                  | 23                 | 80                  | 57                  | –                  |
| Sanitation                                                    |       | –            | –                   | –                  | –                    | –                   | –                  | –                   | –                   | –                  |
| Refuse                                                        |       | 3            | –                   | –                  | 7                    | 1                   | 6                  | 7                   | 1                   | –                  |
| Other                                                         |       | 48           | 32                  | 8                  | 302                  | 72                  | 230                | 302                 | 98                  | –                  |
| Clerks (Clerical and administrative)                          |       | 317          | 176                 | 29                 | 409                  | 177                 | 232                | 409                 | 195                 | –                  |
| Service and sales workers                                     |       | 232          | 161                 | –                  | 184                  | 150                 | 34                 | 184                 | 150                 | –                  |
| Skilled agricultural and fishery workers                      |       | –            | –                   | –                  | –                    | –                   | –                  | –                   | –                   | –                  |
| Craft and related trades                                      |       | 97           | 57                  | –                  | –                    | –                   | –                  | –                   | –                   | –                  |
| Plant and Machine Operators                                   |       | 121          | 44                  | –                  | 170                  | 109                 | 61                 | 170                 | 109                 | –                  |
| Elementary Occupations                                        |       | 781          | 444                 | –                  | 492                  | 363                 | 129                | 492                 | 378                 | –                  |
| <b>TOTAL PERSONNEL NUMBERS</b>                                | 9     | <b>1 996</b> | <b>1 185</b>        | <b>50</b>          | <b>2 031</b>         | <b>1 193</b>        | <b>838</b>         | <b>4 017</b>        | <b>2 455</b>        | <b>–</b>           |
| <b>% increase</b>                                             |       |              |                     |                    | 1.8%                 | 0.7%                | 1 576.0%           | 97.8%               | 105.8%              | (100.0%)           |
| <b>Total municipal employees headcount</b>                    | 6, 10 | <b>1 996</b> | <b>1 185</b>        | <b>50</b>          | <b>2 031</b>         | <b>1 193</b>        | <b>838</b>         | <b>4 017</b>        | <b>2 455</b>        | <b>100</b>         |
| 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 2026/27 |                |                |                |                |                |                |                |                |                |                |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|-----|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------------------------------------|------------------------|------------------------|
|                                                                      |     | July                | August         | Sept.          | October        | November       | December       | January        | February       | March          | April          | May            | June           | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                    |     |                     |                |                |                |                |                |                |                |                |                |                |                |                                               |                        |                        |
| <b>Revenue</b>                                                       |     |                     |                |                |                |                |                |                |                |                |                |                |                |                                               |                        |                        |
| <b>Exchange Revenue</b>                                              |     |                     |                |                |                |                |                |                |                |                |                |                |                |                                               |                        |                        |
| Service charges - Electricity                                        |     | 98 401              | 108 805        | 35 366         | 81 951         | 81 045         | 83 036         | 83 686         | 84 905         | 78 531         | 78 640         | 67 951         | 491 542        | 1 373 854                                     | 1 520 994              | 1 683 893              |
| Service charges - Water                                              |     | 15 356              | 13 290         | 19 355         | 17 153         | 18 935         | 18 525         | 25 709         | 28 524         | 14 621         | 16 521         | 21 706         | 14 955         | 224 651                                       | 235 883                | 247 677                |
| Service charges - Waste Water Management                             |     | 16 366              | 10 964         | 11 684         | 10 989         | 10 869         | 11 062         | 10 684         | 10 684         | 10 884         | 10 884         | 10 884         | 14 086         | 140 040                                       | 148 442                | 157 348                |
| Service charges - Waste Management                                   |     | 17 701              | 8 000          | 8 501          | 8 006          | 7 902          | 9 319          | 8 905          | 8 922          | 9 302          | 8 921          | 8 921          | 20 459         | 124 857                                       | 132 348                | 140 289                |
| Sale of Goods and Rendering of Services                              |     | 3 223               | 3 045          | 2 164          | 4 481          | 5 618          | 2 684          | 1 171          | 405            | 1 677          | 1 879          | 1 883          | 5 990          | 34 220                                        | 35 931                 | 37 728                 |
| Agency services                                                      |     | 166                 | 371            | 303            | 467            | 454            | 130            | 130            | 468            | 417            | 410            | 410            | 435            | 4 159                                         | 4 367                  | 4 586                  |
| Interest                                                             |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Interest earned from Receivables                                     |     | 1 695               | 1 705          | 1 821          | 1 886          | 1 770          | 1 746          | 1 806          | 1 853          | 1 819          | 950            | 1 456          | 1 320          | 19 826                                        | 20 322                 | 20 869                 |
| Interest earned from Current and Non Current Assets                  |     | 3 990               | 4 286          | 4 933          | 4 406          | 4 812          | 3 968          | 4 498          | 4 150          | 4 150          | 4 150          | 4 150          | 3 812          | 51 306                                        | 48 869                 | 46 548                 |
| Dividends                                                            |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Rent on Land                                                         |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Rental from Fixed Assets                                             |     | (544)               | 885            | 866            | 594            | 753            | 900            | 916            | 960            | 3 496          | 1 038          | 1 040          | 4 058          | 14 962                                        | 15 710                 | 16 496                 |
| Licence and permits                                                  |     | 158                 | 702            | 696            | 903            | 649            | 534            | 755            | 1 389          | 635            | 751            | 813            | 1 207          | 9 192                                         | 9 652                  | 10 134                 |
| Special rating levies                                                |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Construction Contract Revenue                                        |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Development Charges                                                  |     | 660                 | 55             | 512            | 3 337          | 979            | 1 875          | 4 395          | 7 833          | 2 791          | 3 746          | 3 537          | 21 417         | 51 139                                        | 53 696                 | 56 380                 |
| Operational Revenue                                                  |     | 369                 | 216            | 495            | 775            | 338            | 419            | 671            | 601            | 275            | 591            | 478            | 5 827          | 11 054                                        | 11 607                 | 12 188                 |
| <b>Non-Exchange Revenue</b>                                          |     |                     |                |                |                |                |                |                |                |                |                |                |                |                                               |                        |                        |
| Property rates                                                       |     | 65 279              | 40 298         | 42 793         | 41 713         | 42 577         | 41 515         | 42 227         | 42 163         | 42 598         | 42 150         | 42 598         | 131 067        | 616 977                                       | 654 218                | 693 712                |
| Surcharges and Taxes                                                 |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Fines, penalties and forfeits                                        |     | 7                   | 7              | 393            | 41             | 22             | 63 356         | 18             | 71 169         | 6 394          | 6 013          | 25 383         | 9 271          | 182 073                                       | 191 177                | 200 735                |
| Licences or permits                                                  |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Transfer and subsidies - Operational                                 |     | 92 702              | 1 502          | 7 207          | 1 650          | 1 502          | 162 343        | 1 502          | 1 502          | 7 354          | 1 502          | 1 502          | 7 207          | 287 472                                       | 291 751                | 319 324                |
| Interest                                                             |     | 333                 | 340            | 335            | 334            | (180)          | 372            | 379            | 385            | 385            | 340            | 413            | 151            | 3 587                                         | 3 874                  | 4 184                  |
| Fuel Levy                                                            |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Operational Revenue                                                  |     | 400                 | 250            | 250            | 250            | 250            | 250            | 250            | 250            | 250            | 250            | 250            | 565            | 3 465                                         | 3 740                  | 4 047                  |
| Gains on disposal of Assets                                          |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Other Gains                                                          |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| Discontinued Operations                                              |     | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                                             | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>316 261</b>      | <b>194 720</b> | <b>137 675</b> | <b>178 935</b> | <b>178 293</b> | <b>402 032</b> | <b>187 702</b> | <b>266 162</b> | <b>185 577</b> | <b>178 734</b> | <b>193 373</b> | <b>733 370</b> | <b>3 152 834</b>                              | <b>3 382 581</b>       | <b>3 656 138</b>       |

| Description                                                          | Ref      | Budget Year 2026/27 |                 |                 |                 |                 |                |                |                |                 |                |                |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|----------|---------------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                                                      |          | July                | August          | Sept.           | October         | November        | December       | January        | February       | March           | April          | May            | June            | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                    |          |                     |                 |                 |                 |                 |                |                |                |                 |                |                |                 |                                               |                        |                        |
| <b>Expenditure</b>                                                   |          |                     |                 |                 |                 |                 |                |                |                |                 |                |                |                 |                                               |                        |                        |
| Employee related costs                                               |          | 61 522              | 61 522          | 61 522          | 61 522          | 61 522          | 61 522         | 61 522         | 61 522         | 61 522          | 61 522         | 61 522         | 107 049         | 783 788                                       | 826 676                | 882 800                |
| Remuneration of councillors                                          |          | 2 414               | 2 414           | 2 414           | 2 414           | 2 414           | 2 414          | 2 414          | 2 414          | 2 414           | 2 414          | 2 414          | 2 414           | 28 973                                        | 30 422                 | 31 943                 |
| Bulk purchases - electricity                                         |          | 95 074              | 97 133          | 95 223          | 63 706          | 61 470          | 59 517         | 53 535         | 57 549         | 94 209          | 95 074         | 95 074         | 95 074          | 962 638                                       | 1 058 902              | 1 164 792              |
| Inventory consumed                                                   |          | 4 773               | 9 241           | 9 573           | 10 114          | 9 317           | 9 690          | 10 428         | 10 992         | 4 973           | 3 761          | 3 522          | 44 515          | 130 898                                       | 135 963                | 140 519                |
| Debt impairment                                                      |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | 80 767          | 80 767                                        | 82 786                 | 83 452                 |
| Depreciation and amortisation                                        |          | 19 395              | 19 395          | 19 395          | 19 395          | 19 395          | 19 395         | 19 395         | 19 395         | 19 395          | 19 395         | 19 395         | 19 395          | 232 739                                       | 237 394                | 244 516                |
| Interest                                                             |          | –                   | –               | –               | –               | –               | 32 048         | –              | –              | –               | –              | –              | 40 583          | 72 631                                        | 86 121                 | 99 334                 |
| Contracted services                                                  |          | 1 202               | 13 029          | 29 047          | 22 675          | 22 905          | 30 882         | 24 566         | 26 782         | 23 940          | 3 130          | 5 499          | 208 683         | 412 340                                       | 423 367                | 445 381                |
| Transfers and subsidies                                              |          | –                   | 2 663           | 841             | 627             | 467             | 527            | 997            | 1 199          | 269             | –              | –              | 5 467           | 13 057                                        | 13 841                 | 14 671                 |
| Irrecoverable debts written off                                      |          | –                   | –               | 12              | –               | –               | 215            | –              | –              | 5               | –              | –              | 132 173         | 132 404                                       | 135 737                | 138 497                |
| Operational costs                                                    |          | 21 048              | 12 429          | 13 121          | 18 443          | 14 670          | 16 405         | 9 421          | 14 617         | 6 655           | 2 591          | 2 667          | 87 605          | 219 673                                       | 227 721                | 236 644                |
| Losses on disposal of Assets                                         |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| Other Losses                                                         |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | 3 540           | 3 540                                         | 3 559                  | 3 580                  |
| <b>Total Expenditure</b>                                             |          | <b>205 427</b>      | <b>217 826</b>  | <b>231 148</b>  | <b>198 896</b>  | <b>192 160</b>  | <b>232 615</b> | <b>182 278</b> | <b>194 470</b> | <b>213 381</b>  | <b>187 887</b> | <b>190 094</b> | <b>827 266</b>  | <b>3 073 449</b>                              | <b>3 262 490</b>       | <b>3 486 128</b>       |
| <b>Surplus/(Deficit)</b>                                             |          | <b>110 834</b>      | <b>(23 107)</b> | <b>(93 473)</b> | <b>(19 961)</b> | <b>(13 867)</b> | <b>169 417</b> | <b>5 424</b>   | <b>71 692</b>  | <b>(27 804)</b> | <b>(9 153)</b> | <b>3 280</b>   | <b>(93 896)</b> | <b>79 385</b>                                 | <b>120 091</b>         | <b>170 010</b>         |
| Transfers and subsidies - capital (monetary allocations)             |          | –                   | 5 410           | 12 472          | 6 999           | 5 047           | 12 928         | 2 654          | 4 387          | 12 928          | 2 654          | 4 500          | 9 765           | 79 745                                        | 99 688                 | 92 829                 |
| Transfers and subsidies - capital (in-kind)                          |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |          | <b>110 834</b>      | <b>(17 696)</b> | <b>(81 001)</b> | <b>(12 962)</b> | <b>(8 820)</b>  | <b>182 345</b> | <b>8 078</b>   | <b>76 079</b>  | <b>(14 876)</b> | <b>(6 499)</b> | <b>7 780</b>   | <b>(84 131)</b> | <b>159 130</b>                                | <b>219 779</b>         | <b>262 839</b>         |
| Income Tax                                                           |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| <b>Surplus/(Deficit) after income tax</b>                            |          | <b>110 834</b>      | <b>(17 696)</b> | <b>(81 001)</b> | <b>(12 962)</b> | <b>(8 820)</b>  | <b>182 345</b> | <b>8 078</b>   | <b>76 079</b>  | <b>(14 876)</b> | <b>(6 499)</b> | <b>7 780</b>   | <b>(84 131)</b> | <b>159 130</b>                                | <b>219 779</b>         | <b>262 839</b>         |
| Share of Surplus/Deficit attributable to Joint Venture               |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| Share of Surplus/Deficit attributable to Minorities                  |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                |          | <b>110 834</b>      | <b>(17 696)</b> | <b>(81 001)</b> | <b>(12 962)</b> | <b>(8 820)</b>  | <b>182 345</b> | <b>8 078</b>   | <b>76 079</b>  | <b>(14 876)</b> | <b>(6 499)</b> | <b>7 780</b>   | <b>(84 131)</b> | <b>159 130</b>                                | <b>219 779</b>         | <b>262 839</b>         |
| Share of Surplus/Deficit attributable to Associate                   |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| Intercompany/Parent subsidiary transactions                          |          | –                   | –               | –               | –               | –               | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| <b>Surplus/(Deficit)</b>                                             | <b>1</b> | <b>110 834</b>      | <b>(17 696)</b> | <b>(81 001)</b> | <b>(12 962)</b> | <b>(8 820)</b>  | <b>182 345</b> | <b>8 078</b>   | <b>76 079</b>  | <b>(14 876)</b> | <b>(6 499)</b> | <b>7 780</b>   | <b>(84 131)</b> | <b>159 130</b>                                | <b>219 779</b>         | <b>262 839</b>         |



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

| Description                                        | Ref      | Budget Year 2026/27 |                 |                 |                 |                |                |                |                |                 |                |                |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------------------|----------|---------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                                    |          | July                | August          | Sept.           | October         | November       | December       | January        | February       | March           | April          | May            | June            | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                  |          |                     |                 |                 |                 |                |                |                |                |                 |                |                |                 |                                               |                        |                        |
| <b>Revenue by Vote</b>                             |          |                     |                 |                 |                 |                |                |                |                |                 |                |                |                 |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER           |          | –                   | –               | –               | –               | –              | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES         |          | 1 415               | 2 798           | 11 740          | 1 880           | 5 682          | 11 749         | 1 648          | 547            | 13 960          | 1 883          | 1 883          | 12 246          | 67 432                                        | 86 854                 | 94 410                 |
| Vote 3 - INFRASTRUCTURE SERVICES                   |          | 206 972             | 148 840         | 86 328          | 130 909         | 127 109        | 241 873        | 138 210        | 142 531        | 127 466         | 122 742        | 118 984        | 574 456         | 2 166 420                                     | 2 349 467              | 2 556 309              |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES         |          | 1 803               | 2 252           | 2 511           | 4 721           | 2 226          | 66 161         | 2 160          | 79 369         | 8 574           | 8 612          | 28 617         | 13 320          | 220 327                                       | 229 065                | 240 098                |
| Vote 5 - CORPORATE SERVICES                        |          | 935                 | 947             | 831             | 1 553           | 606            | 628            | 700            | 647            | 956             | 833            | 809            | 4 352           | 13 797                                        | 14 177                 | 14 886                 |
| Vote 6 - FINANCIAL SERVICES                        |          | 105 136             | 45 294          | 48 737          | 46 871          | 47 716         | 94 549         | 47 638         | 47 549         | 47 549          | 47 320         | 47 580         | 138 760         | 764 604                                       | 802 705                | 843 265                |
| <b>Total Revenue by Vote</b>                       |          | <b>316 261</b>      | <b>200 130</b>  | <b>150 147</b>  | <b>185 934</b>  | <b>183 340</b> | <b>414 960</b> | <b>190 357</b> | <b>270 549</b> | <b>198 505</b>  | <b>181 388</b> | <b>197 873</b> | <b>743 135</b>  | <b>3 232 579</b>                              | <b>3 482 269</b>       | <b>3 748 967</b>       |
| <b>Expenditure by Vote to be appropriated</b>      |          |                     |                 |                 |                 |                |                |                |                |                 |                |                |                 |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER           |          | 1 362               | 1 658           | 1 563           | 1 512           | 1 630          | 1 360          | 1 648          | 1 571          | 1 813           | 1 489          | 1 678          | 5 814           | 23 096                                        | 24 591                 | 26 059                 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES         |          | 6 970               | 8 203           | 16 697          | 10 204          | 10 029         | 17 553         | 11 223         | 11 850         | 17 419          | 8 807          | 10 850         | 28 182          | 157 986                                       | 156 105                | 167 843                |
| Vote 3 - INFRASTRUCTURE SERVICES                   |          | 135 660             | 147 242         | 153 096         | 121 496         | 118 177        | 149 227        | 112 623        | 118 000        | 141 143         | 134 331        | 134 039        | 388 938         | 1 853 971                                     | 1 996 010              | 2 156 948              |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES         |          | 24 477              | 32 605          | 34 056          | 33 953          | 37 356         | 35 658         | 33 315         | 35 875         | 31 957          | 23 984         | 24 284         | 271 044         | 618 565                                       | 643 227                | 670 872                |
| Vote 5 - CORPORATE SERVICES                        |          | 13 623              | 17 847          | 14 308          | 19 541          | 12 084         | 16 932         | 13 197         | 17 494         | 11 351          | 10 514         | 10 504         | 100 701         | 258 096                                       | 270 298                | 285 324                |
| Vote 6 - FINANCIAL SERVICES                        |          | 23 335              | 10 272          | 11 430          | 12 191          | 12 883         | 11 886         | 10 272         | 9 680          | 9 697           | 8 763          | 8 739          | 32 587          | 161 735                                       | 172 259                | 179 082                |
| <b>Total Expenditure by Vote</b>                   |          | <b>205 427</b>      | <b>217 826</b>  | <b>231 148</b>  | <b>198 896</b>  | <b>192 160</b> | <b>232 615</b> | <b>182 278</b> | <b>194 470</b> | <b>213 381</b>  | <b>187 887</b> | <b>190 094</b> | <b>827 266</b>  | <b>3 073 449</b>                              | <b>3 262 490</b>       | <b>3 486 128</b>       |
| <b>Surplus/(Deficit) before assoc.</b>             |          | <b>110 834</b>      | <b>(17 696)</b> | <b>(81 001)</b> | <b>(12 962)</b> | <b>(8 820)</b> | <b>182 345</b> | <b>8 078</b>   | <b>76 079</b>  | <b>(14 876)</b> | <b>(6 499)</b> | <b>7 780</b>   | <b>(84 131)</b> | <b>159 130</b>                                | <b>219 779</b>         | <b>262 839</b>         |
| Surplus/(Deficit) after income tax                 |          | –                   | –               | –               | –               | –              | –              | –              | –              | –               | –              | –              | 159 130         | 159 130                                       | 219 779                | 262 839                |
| Share of Surplus/Deficit attributable to Associate |          | –                   | –               | –               | –               | –              | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| Intercompany/Parent subsidiary transactions        |          | –                   | –               | –               | –               | –              | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| <b>Surplus/(Deficit)</b>                           | <b>1</b> | <b>110 834</b>      | <b>(17 696)</b> | <b>(81 001)</b> | <b>(12 962)</b> | <b>(8 820)</b> | <b>182 345</b> | <b>8 078</b>   | <b>76 079</b>  | <b>(14 876)</b> | <b>(6 499)</b> | <b>7 780</b>   | <b>(84 131)</b> | <b>159 130</b>                                | <b>219 779</b>         | <b>262 839</b>         |

**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 2026/27 |         |         |         |          |          |         |          |         |         |         |         | Medium Term Revenue and Expenditure Framework |                        |                        |
|--------------------------------------------|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|---------|---------|---------|-----------------------------------------------|------------------------|------------------------|
|                                            |     | July                | August  | Sept.   | October | November | December | January | February | March   | April   | May     | June    | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                          |     |                     |         |         |         |          |          |         |          |         |         |         |         |                                               |                        |                        |
| <b>Revenue - Functional</b>                |     |                     |         |         |         |          |          |         |          |         |         |         |         |                                               |                        |                        |
| <b>Governance and administration</b>       |     | 106 071             | 46 241  | 49 568  | 48 424  | 48 322   | 95 176   | 48 338  | 48 101   | 48 505  | 48 152  | 48 389  | 143 112 | 778 401                                       | 816 882                | 858 151                |
| Executive and council                      |     | –                   | 25      | –       | 28      | 3        | 28       | 3       | 28       | 3       | 28      | 3       | 580     | 725                                           | 761                    | 799                    |
| Finance and administration                 |     | 106 071             | 46 216  | 49 568  | 48 397  | 48 320   | 95 149   | 48 336  | 48 074   | 48 503  | 48 125  | 48 387  | 142 532 | 777 676                                       | 816 121                | 857 351                |
| Internal audit                             |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | –       | –                                             | –                      | –                      |
| <b>Community and public safety</b>         |     | 1 076               | 2 990   | 12 881  | 5 210   | 2 905    | 76 675   | 3 011   | 80 217   | 21 425  | 9 461   | 29 467  | 22 094  | 267 413                                       | 295 680                | 313 256                |
| Community and social services              |     | 1 244               | 1 098   | 1 117   | 1 035   | 1 032    | 1 264    | 1 214   | 6 230    | 957     | 1 114   | 1 213   | 1 556   | 19 076                                        | 19 529                 | 20 085                 |
| Sport and recreation                       |     | –                   | –       | –       | 61      | 36       | 49       | 23      | 38       | 18      | 21      | 3       | 34      | 282                                           | 296                    | 311                    |
| Public safety                              |     | 539                 | 1 140   | 1 390   | 3 622   | 1 144    | 64 828   | 922     | 73 096   | 7 496   | 7 474   | 27 398  | 10 246  | 199 295                                       | 207 482                | 217 856                |
| Housing                                    |     | (708)               | 752     | 10 374  | 492     | 692      | 10 534   | 852     | 852      | 12 954  | 852     | 852     | 10 258  | 48 760                                        | 68 372                 | 75 004                 |
| Health                                     |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | –       | –                                             | –                      | –                      |
| <b>Economic and environmental services</b> |     | 2 409               | 7 764   | 10 338  | 10 259  | 10 119   | 10 895   | 5 061   | 5 625    | 11 747  | 5 384   | 6 744   | 16 228  | 102 573                                       | 87 403                 | 99 540                 |
| Planning and development                   |     | 2 316               | 7 714   | 9 897   | 8 644   | 10 295   | 10 163   | 3 693   | 4 325    | 9 952   | 3 934   | 5 293   | 10 550  | 86 776                                        | 70 794                 | 73 422                 |
| Road transport                             |     | 73                  | 36      | 437     | 1 612   | (189)    | 730      | 1 367   | 1 295    | 1 692   | 1 447   | 1 447   | 4 212   | 14 159                                        | 14 889                 | 24 312                 |
| Environmental protection                   |     | 20                  | 14      | 4       | 3       | 14       | 2        | 2       | 5        | 103     | 3       | 3       | 1 466   | 1 638                                         | 1 720                  | 1 806                  |
| <b>Trading services</b>                    |     | 206 706             | 143 135 | 77 360  | 122 041 | 121 993  | 232 213  | 133 946 | 136 606  | 116 828 | 118 391 | 113 274 | 561 700 | 2 084 192                                     | 2 282 304              | 2 478 021              |
| Energy sources                             |     | 139 116             | 109 086 | 35 923  | 82 346  | 82 340   | 135 535  | 83 992  | 86 117   | 79 598  | 79 750  | 69 221  | 496 879 | 1 479 902                                     | 1 641 372              | 1 808 383              |
| Water management                           |     | 9 493               | 14 286  | 20 393  | 18 941  | 19 954   | 42 307   | 27 933  | 29 852   | 15 958  | 17 821  | 22 596  | 22 563  | 262 098                                       | 275 394                | 289 445                |
| Waste water management                     |     | 27 917              | 11 290  | 12 062  | 12 115  | 11 291   | 29 381   | 12 291  | 11 169   | 11 459  | 11 444  | 11 933  | 20 535  | 182 889                                       | 194 238                | 206 292                |
| Waste management                           |     | 30 179              | 8 474   | 8 981   | 8 638   | 8 408    | 24 991   | 9 730   | 9 468    | 9 813   | 9 376   | 9 524   | 21 722  | 159 303                                       | 171 300                | 173 900                |
| <b>Other</b>                               |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | –       | –                                             | –                      | –                      |
| <b>Total Revenue - Functional</b>          |     | 316 261             | 200 130 | 150 147 | 185 934 | 183 340  | 414 960  | 190 357 | 270 549  | 198 505 | 181 388 | 197 873 | 743 135 | 3 232 579                                     | 3 482 269              | 3 748 967              |
| <b>Expenditure - Functional</b>            |     |                     |         |         |         |          |          |         |          |         |         |         |         |                                               |                        |                        |
| <b>Governance and administration</b>       |     | 37 371              | 28 754  | 26 205  | 32 208  | 25 521   | 29 237   | 24 075  | 27 756   | 21 697  | 19 805  | 19 818  | 141 823 | 434 269                                       | 458 123                | 480 963                |
| Executive and council                      |     | 2 847               | 3 142   | 3 419   | 3 384   | 3 165    | 3 550    | 3 171   | 3 761    | 3 533   | 2 878   | 2 920   | 8 935   | 44 704                                        | 46 662                 | 49 922                 |
| Finance and administration                 |     | 34 058              | 25 157  | 22 289  | 28 361  | 21 909   | 25 218   | 20 351  | 23 517   | 17 677  | 16 446  | 16 411  | 129 908 | 381 303                                       | 402 672                | 421 745                |
| Internal audit                             |     | 466                 | 455     | 498     | 463     | 447      | 468      | 553     | 477      | 487     | 482     | 487     | 2 980   | 8 262                                         | 8 789                  | 9 297                  |
| <b>Community and public safety</b>         |     | 28 179              | 37 034  | 44 482  | 37 979  | 42 843   | 44 774   | 38 639  | 43 690   | 43 633  | 29 516  | 31 015  | 288 247 | 710 032                                       | 730 669                | 765 206                |
| Community and social services              |     | 3 045               | 5 876   | 4 076   | 4 210   | 3 608    | 4 619    | 4 369   | 4 697    | 3 460   | 2 908   | 3 208   | 16 828  | 60 905                                        | 62 143                 | 65 067                 |
| Sport and recreation                       |     | 5 915               | 5 939   | 6 177   | 6 403   | 6 394    | 6 898    | 6 150   | 7 153    | 6 296   | 5 701   | 5 701   | 17 470  | 86 196                                        | 89 869                 | 94 864                 |
| Public safety                              |     | 16 397              | 21 621  | 24 657  | 23 188  | 28 102   | 24 282   | 23 189  | 24 619   | 23 081  | 16 352  | 16 352  | 236 170 | 478 008                                       | 498 065                | 517 261                |
| Housing                                    |     | 2 822               | 3 598   | 9 573   | 4 179   | 4 739    | 8 975    | 4 931   | 7 221    | 10 796  | 4 555   | 5 755   | 17 779  | 84 923                                        | 80 593                 | 88 014                 |
| Health                                     |     | –                   | –       | –       | –       | –        | –        | –       | –        | –       | –       | –       | –       | –                                             | –                      | –                      |
| <b>Economic and environmental services</b> |     | 12 485              | 13 222  | 16 466  | 17 360  | 16 773   | 18 965   | 17 940  | 14 504   | 15 074  | 12 057  | 13 043  | 37 669  | 205 560                                       | 209 789                | 229 142                |
| Planning and development                   |     | 5 537               | 6 059   | 9 084   | 7 616   | 6 810    | 9 947    | 7 781   | 6 051    | 8 216   | 5 638   | 6 624   | 19 414  | 98 780                                        | 99 021                 | 105 267                |
| Road transport                             |     | 5 403               | 5 597   | 5 811   | 7 168   | 8 284    | 6 717    | 8 114   | 6 606    | 5 296   | 4 954   | 4 954   | 15 167  | 84 070                                        | 87 720                 | 99 590                 |
| Environmental protection                   |     | 1 545               | 1 566   | 1 571   | 2 577   | 1 679    | 2 301    | 2 045   | 1 847    | 1 562   | 1 465   | 1 465   | 3 088   | 22 710                                        | 23 049                 | 24 285                 |

| Description                                 | Ref      | Budget Year 2026/27 |                 |                 |                 |                |                |                |                |                 |                |                |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------------|----------|---------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                             |          | July                | August          | Sept.           | October         | November       | December       | January        | February       | March           | April          | May            | June            | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Trading services</b>                     |          | 127 393             | 138 816         | 143 994         | 111 349         | 107 023        | 139 639        | 101 624        | 108 520        | 132 978         | 126 509        | 126 218        | 359 526         | 1 723 588                                     | 1 863 908              | 2 010 816              |
| Energy sources                              |          | 103 685             | 107 744         | 104 993         | 74 244          | 72 040         | 78 703         | 64 558         | 68 358         | 104 743         | 103 489        | 103 489        | 143 666         | 1 129 713                                     | 1 246 800              | 1 368 639              |
| Water management                            |          | 7 537               | 10 910          | 12 942          | 12 256          | 11 557         | 22 696         | 13 044         | 13 920         | 8 209           | 7 162          | 7 162          | 67 484          | 194 878                                       | 202 488                | 210 073                |
| Waste water management                      |          | 11 040              | 13 372          | 15 253          | 15 221          | 14 777         | 29 172         | 14 220         | 15 513         | 12 757          | 10 745         | 10 453         | 82 807          | 245 330                                       | 254 904                | 267 889                |
| Waste management                            |          | 5 131               | 6 790           | 10 806          | 9 629           | 8 649          | 9 068          | 9 801          | 10 728         | 7 269           | 5 113          | 5 113          | 65 570          | 153 668                                       | 159 715                | 164 215                |
| <b>Other</b>                                |          | –                   | –               | –               | –               | –              | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| <b>Total Expenditure - Functional</b>       |          | <b>205 427</b>      | <b>217 826</b>  | <b>231 148</b>  | <b>198 896</b>  | <b>192 160</b> | <b>232 615</b> | <b>182 278</b> | <b>194 470</b> | <b>213 381</b>  | <b>187 887</b> | <b>190 094</b> | <b>827 266</b>  | <b>3 073 449</b>                              | <b>3 262 490</b>       | <b>3 486 128</b>       |
| <b>Surplus/(Deficit) before assoc.</b>      |          | <b>110 834</b>      | <b>(17 696)</b> | <b>(81 001)</b> | <b>(12 962)</b> | <b>(8 820)</b> | <b>182 345</b> | <b>8 078</b>   | <b>76 079</b>  | <b>(14 876)</b> | <b>(6 499)</b> | <b>7 780</b>   | <b>(84 131)</b> | <b>159 130</b>                                | <b>219 779</b>         | <b>262 839</b>         |
| Intercompany/Parent subsidiary transactions |          | –                   | –               | –               | –               | –              | –              | –              | –              | –               | –              | –              | –               | –                                             | –                      | –                      |
| <b>Surplus/(Deficit)</b>                    | <b>1</b> | <b>110 834</b>      | <b>(17 696)</b> | <b>(81 001)</b> | <b>(12 962)</b> | <b>(8 820)</b> | <b>182 345</b> | <b>8 078</b>   | <b>76 079</b>  | <b>(14 876)</b> | <b>(6 499)</b> | <b>7 780</b>   | <b>(84 131)</b> | <b>159 130</b>                                | <b>219 779</b>         | <b>262 839</b>         |

#### References

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

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

| Description                                       | Ref | Budget Year 2026/27 |               |               |               |               |               |               |               |               |               |               |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------------------|-----|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------------------------------------------|------------------------|------------------------|
|                                                   |     | July                | August        | Sept.         | October       | Nov.          | Dec.          | January       | Feb.          | March         | April         | May           | June           | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                 |     |                     |               |               |               |               |               |               |               |               |               |               |                |                                               |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>  | 1   |                     |               |               |               |               |               |               |               |               |               |               |                |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER          |     | –                   | –             | 10            | –             | –             | 10            | –             | –             | 10            | –             | –             | 30             | 60                                            | 60                     | 60                     |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES        |     | –                   | –             | 1 552         | 614           | 2 088         | 909           | 1 112         | 2 383         | 2 796         | 2 522         | 2 399         | 8 458          | 24 833                                        | 42 399                 | 33 867                 |
| Vote 3 - INFRASTRUCTURE SERVICES                  |     | 10 017              | 12 906        | 16 077        | 16 436        | 23 156        | 24 761        | 19 635        | 36 963        | 33 526        | 26 201        | 17 248        | 172 258        | 409 185                                       | 428 394                | 397 561                |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES        |     | –                   | –             | 50            | 2 550         | 1 329         | 1 209         | 2 129         | 5 429         | 2 629         | 3 154         | 5 932         | 10 667         | 35 078                                        | 26 899                 | 36 747                 |
| Vote 5 - CORPORATE SERVICES                       |     | –                   | 825           | 2 500         | 3 625         | 6 200         | 4 400         | 4 625         | 5 025         | 6 575         | 4 750         | 3 275         | 10 300         | 52 100                                        | 31 150                 | 31 180                 |
| Vote 6 - FINANCIAL SERVICES                       |     | –                   | –             | 275           | –             | –             | 275           | –             | –             | 275           | –             | –             | 275            | 1 100                                         | 1 090                  | 100                    |
| <b>Capital multi-year expenditure sub-total</b>   | 2   | <b>10 017</b>       | <b>13 731</b> | <b>20 463</b> | <b>23 225</b> | <b>32 773</b> | <b>31 564</b> | <b>27 501</b> | <b>49 800</b> | <b>45 811</b> | <b>36 628</b> | <b>28 854</b> | <b>201 988</b> | <b>522 356</b>                                | <b>529 992</b>         | <b>499 514</b>         |
| <b>Single-year expenditure to be appropriated</b> |     |                     |               |               |               |               |               |               |               |               |               |               |                |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER          |     | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –              | –                                             | –                      | –                      |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES        |     | –                   | 701           | 729           | 1 704         | 1 203         | 236           | 400           | 1 161         | 1 163         | 1 174         | 563           | 259            | 9 293                                         | 5 633                  | 416                    |
| Vote 3 - INFRASTRUCTURE SERVICES                  |     | –                   | 200           | 700           | 900           | 1 633         | 1 663         | 1 062         | 1 362         | 1 362         | 6 162         | 5 957         | 7 410          | 28 410                                        | 51 632                 | 7 500                  |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES        |     | 217                 | 435           | 752           | 3 193         | 2 576         | 300           | 900           | 2 300         | 1 350         | 1 200         | 1 770         | 1 450          | 16 443                                        | 21 614                 | 13 191                 |
| Vote 5 - CORPORATE SERVICES                       |     | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –              | –                                             | –                      | –                      |
| Vote 6 - FINANCIAL SERVICES                       |     | –                   | –             | 75            | 1 000         | –             | 75            | –             | –             | 1 575         | –             | –             | 75             | 2 800                                         | 1 160                  | 150                    |
| <b>Capital single-year expenditure sub-total</b>  | 2   | <b>217</b>          | <b>1 336</b>  | <b>2 256</b>  | <b>6 797</b>  | <b>5 412</b>  | <b>2 274</b>  | <b>2 362</b>  | <b>4 823</b>  | <b>5 450</b>  | <b>8 536</b>  | <b>8 289</b>  | <b>9 194</b>   | <b>56 946</b>                                 | <b>80 038</b>          | <b>21 257</b>          |
| <b>Total Capital Expenditure</b>                  | 2   | <b>10 234</b>       | <b>15 067</b> | <b>22 719</b> | <b>30 022</b> | <b>38 185</b> | <b>33 838</b> | <b>29 863</b> | <b>54 623</b> | <b>51 261</b> | <b>45 163</b> | <b>37 144</b> | <b>211 183</b> | <b>579 302</b>                                | <b>610 030</b>         | <b>520 771</b>         |

**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 2026/27 |        |        |         |        |        |         |        |        |         |         |         | Medium Term Revenue and Expenditure Framework |                        |                        |
|-----------------------------------------------|-----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|---------|---------|---------|-----------------------------------------------|------------------------|------------------------|
|                                               |     | July                | August | Sept.  | October | Nov.   | Dec.   | January | Feb.   | March  | April   | May     | June    | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                             |     |                     |        |        |         |        |        |         |        |        |         |         |         |                                               |                        |                        |
| <b>Capital Expenditure - Functional</b>       | 1   |                     |        |        |         |        |        |         |        |        |         |         |         |                                               |                        |                        |
| <b>Governance and administration</b>          |     | –                   | 825    | 2 860  | 4 625   | 6 200  | 4 760  | 4 625   | 5 025  | 8 435  | 4 750   | 3 275   | 10 680  | 56 060                                        | 33 460                 | 31 490                 |
| Executive and council                         |     | –                   | –      | 10     | –       | –      | 10     | –       | –      | 10     | –       | –       | 30      | 60                                            | 60                     | 60                     |
| Finance and administration                    |     | –                   | 825    | 2 850  | 4 625   | 6 200  | 4 750  | 4 625   | 5 025  | 8 425  | 4 750   | 3 275   | 10 650  | 56 000                                        | 33 400                 | 31 430                 |
| Internal audit                                |     | –                   | –      | –      | –       | –      | –      | –       | –      | –      | –       | –       | –       | –                                             | –                      | –                      |
| <b>Community and public safety</b>            |     | 217                 | 975    | 2 871  | 5 985   | 6 923  | 2 245  | 4 538   | 9 462  | 7 588  | 7 023   | 10 501  | 20 452  | 78 779                                        | 88 192                 | 81 656                 |
| Community and social services                 |     | 217                 | 435    | 702    | 643     | 676    | 730    | –       | 1 300  | 250    | 250     | 2 593   | 1 370   | 9 167                                         | 11 474                 | 7 361                  |
| Sport and recreation                          |     | –                   | –      | 100    | 1 050   | 2 229  | 229    | 829     | 729    | 1 479  | 1 079   | 1 864   | 9 047   | 18 635                                        | 16 189                 | 12 450                 |
| Public safety                                 |     | –                   | –      | –      | 2 150   | 900    | 350    | 2 200   | 4 050  | 2 100  | 2 175   | 3 245   | 1 700   | 18 870                                        | 13 450                 | 28 027                 |
| Housing                                       |     | –                   | 540    | 2 069  | 2 141   | 3 118  | 936    | 1 509   | 3 383  | 3 759  | 3 519   | 2 799   | 8 335   | 32 108                                        | 47 079                 | 33 818                 |
| Health                                        |     | –                   | –      | –      | –       | –      | –      | –       | –      | –      | –       | –       | –       | –                                             | –                      | –                      |
| <b>Economic and environmental services</b>    |     | –                   | 771    | 1 331  | 3 747   | 4 793  | 7 579  | 4 873   | 15 881 | 12 125 | 11 190  | 10 781  | 20 775  | 93 846                                        | 106 176                | 144 868                |
| Planning and development                      |     | –                   | 171    | 221    | 237     | 383    | 369    | 13      | 171    | 210    | 187     | 173     | 392     | 2 528                                         | 1 573                  | 1 095                  |
| Road transport                                |     | –                   | 600    | 1 110  | 3 460   | 4 310  | 7 010  | 4 860   | 15 660 | 11 865 | 10 953  | 10 608  | 20 382  | 90 818                                        | 104 404                | 143 173                |
| Environmental protection                      |     | –                   | –      | –      | 50      | 100    | 200    | –       | 50     | 50     | 50      | –       | –       | 500                                           | 200                    | 600                    |
| <b>Trading services</b>                       |     | 10 017              | 12 496 | 15 657 | 15 666  | 20 269 | 19 254 | 15 827  | 24 255 | 23 113 | 22 200  | 12 587  | 159 276 | 350 617                                       | 382 202                | 262 757                |
| Energy sources                                |     | 8 968               | 9 705  | 11 581 | 11 817  | 12 720 | 11 679 | 11 378  | 15 612 | 12 862 | 18 412  | 18 466  | 38 427  | 181 626                                       | 199 437                | 104 457                |
| Water management                              |     | 999                 | 1 599  | 1 974  | 2 024   | 5 024  | 2 174  | 2 074   | 3 994  | 601    | 1 389   | (9 131) | 86 356  | 99 076                                        | 98 200                 | 45 500                 |
| Waste water management                        |     | –                   | 1 000  | 1 775  | 1 475   | 1 825  | 2 025  | 1 575   | 1 950  | 3 200  | 2 100   | 3 000   | 31 598  | 51 523                                        | 43 315                 | 106 250                |
| Waste management                              |     | 50                  | 192    | 327    | 350     | 700    | 3 376  | 800     | 2 700  | 6 450  | 300     | 252     | 2 895   | 18 392                                        | 41 250                 | 6 550                  |
| <b>Other</b>                                  |     | –                   | –      | –      | –       | –      | –      | –       | –      | –      | –       | –       | –       | –                                             | –                      | –                      |
| <b>Total Capital Expenditure - Functional</b> | 2   | 10 234              | 15 067 | 22 719 | 30 022  | 38 185 | 33 838 | 29 863  | 54 623 | 51 261 | 45 163  | 37 144  | 211 183 | 579 302                                       | 610 030                | 520 771                |
| <b>Funded by:</b>                             |     |                     |        |        |         |        |        |         |        |        |         |         |         |                                               |                        |                        |
| National Government                           |     | 217                 | 435    | 652    | 543     | 341    | 14     | 14      | 437    | (809)  | (1 141) | (3 057) | 56 146  | 53 794                                        | 49 349                 | 50 445                 |
| Provincial Government                         |     | –                   | –      | 414    | 811     | 348    | 361    | 609     | 1 133  | 609    | 943     | 1 919   | 8 411   | 15 558                                        | 37 336                 | 30 276                 |
| District Municipality                         |     | –                   | –      | –      | –       | –      | –      | –       | –      | –      | –       | –       | –       | –                                             | –                      | –                      |
| Other transfers and grants                    |     | –                   | –      | 300    | 500     | 450    | 1 800  | 2 800   | 2 400  | 2 000  | 3 300   | 3 000   | 3 450   | 20 000                                        | 35 753                 | 2 700                  |
| <b>Transfers recognised - capital</b>         |     | 217                 | 435    | 1 366  | 1 855   | 1 138  | 2 176  | 3 423   | 3 970  | 1 799  | 3 103   | 1 862   | 68 007  | 89 351                                        | 122 438                | 83 421                 |
| <b>Public contributions &amp; donations</b>   |     | –                   | –      | –      | –       | –      | –      | –       | –      | –      | –       | –       | –       | –                                             | –                      | –                      |
| <b>Borrowing</b>                              |     | 8 868               | 9 368  | 10 231 | 10 149  | 10 656 | 10 356 | 10 356  | 13 791 | 11 291 | 16 391  | 12 925  | 62 586  | 186 966                                       | 199 379                | 133 474                |
| <b>Internally generated funds</b>             |     | 1 149               | 5 265  | 11 122 | 18 019  | 26 391 | 21 306 | 16 084  | 36 863 | 38 171 | 25 670  | 22 357  | 80 590  | 302 984                                       | 288 214                | 303 876                |
| <b>Total Capital Funding</b>                  |     | 10 234              | 15 067 | 22 719 | 30 022  | 38 185 | 33 838 | 29 863  | 54 623 | 51 261 | 45 163  | 37 144  | 211 183 | 579 302                                       | 610 030                | 520 771                |

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 2026/27 |                |                |                |                |                |                |                |                |                |                |                  | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-----------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                                          | July                | August         | Sept.          | October        | November       | December       | January        | February       | March          | April          | May            | June             | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Cash Receipts By Source</b>                                                                                                                                                                           |                     |                |                |                |                |                |                |                |                |                |                |                  | 1                                             |                        |                        |
| Property rates                                                                                                                                                                                           | 116 173             | 40 746         | 43 228         | 42 033         | 42 892         | 41 860         | 42 505         | 42 446         | 42 432         | 42 433         | 42 431         | 76 658           | 615 837                                       | 652 787                | 691 955                |
| Service charges - electricity revenue                                                                                                                                                                    | 108 630             | 120 202        | 38 399         | 90 258         | 89 261         | 90 676         | 91 640         | 93 229         | 86 190         | 86 878         | 76 333         | 554 853          | 1 526 549                                     | 1 687 279              | 1 868 009              |
| Service charges - water revenue                                                                                                                                                                          | 17 983              | 15 624         | 22 254         | 19 898         | 21 818         | 21 354         | 29 241         | 32 353         | 17 167         | 18 985         | 24 628         | 18 162           | 259 467                                       | 272 133                | 285 445                |
| Service charges - sanitation revenue                                                                                                                                                                     | 18 415              | 12 452         | 13 248         | 12 507         | 12 354         | 12 551         | 12 139         | 12 148         | 12 363         | 12 083         | 12 512         | 15 833           | 158 604                                       | 145 385                | 154 014                |
| Service charges - refuse revenue                                                                                                                                                                         | 19 978              | 9 271          | 10 323         | 9 306          | 9 191          | 11 169         | 10 303         | 10 345         | 11 143         | 9 927          | 10 067         | 27 550           | 148 572                                       | 157 356                | 166 652                |
| Rental of facilities and equipment                                                                                                                                                                       | (364)               | 1 181          | 1 203          | 829            | 964            | 1 114          | 1 148          | 1 238          | 4 156          | 1 402          | 1 405          | 8 021            | 22 297                                        | 23 412                 | 24 583                 |
| Interest earned - external investments                                                                                                                                                                   | 3 990               | 4 286          | 4 933          | 4 406          | 4 812          | 3 968          | 4 498          | 4 150          | 4 150          | 4 150          | 4 150          | 3 812            | 51 306                                        | 48 869                 | 46 548                 |
| Interest earned - outstanding debtors                                                                                                                                                                    | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Dividends received                                                                                                                                                                                       | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Fines, penalties and forfeits                                                                                                                                                                            | 4                   | 2              | 21             | 39             | 20             | 16             | 17             | 19             | 23             | 13             | 12             | 2 991            | 3 176                                         | 3 335                  | 3 502                  |
| Licences and permits                                                                                                                                                                                     | 158                 | 702            | 696            | 903            | 649            | 534            | 755            | 1 389          | 635            | 751            | 813            | 1 207            | 9 192                                         | 9 652                  | 10 134                 |
| Agency services                                                                                                                                                                                          | 166                 | 371            | 303            | 467            | 454            | 130            | 130            | 468            | 417            | 410            | 410            | 435              | 4 159                                         | 4 367                  | 4 586                  |
| Transfers and Subsidies - Operational                                                                                                                                                                    | 92 505              | 1 305          | 7 600          | 1 305          | 1 305          | 162 736        | 1 305          | 1 305          | 7 600          | 1 305          | 1 305          | 7 600            | 287 176                                       | 291 751                | 319 324                |
| Other revenue                                                                                                                                                                                            | (898)               | 872            | 13 797         | 8 688          | 6 193          | 6 247          | 2 946          | 6 550          | 11 269         | 6 966          | 7 198          | 89 232           | 159 058                                       | 170 143                | 155 542                |
| <b>Cash Receipts by Source</b>                                                                                                                                                                           | <b>376 741</b>      | <b>207 012</b> | <b>156 005</b> | <b>190 641</b> | <b>189 914</b> | <b>352 354</b> | <b>196 626</b> | <b>205 639</b> | <b>197 545</b> | <b>185 301</b> | <b>181 265</b> | <b>806 352</b>   | <b>3 245 395</b>                              | <b>3 466 470</b>       | <b>3 730 293</b>       |
| <b>Other Cash Flows by Source</b>                                                                                                                                                                        |                     |                |                |                |                |                |                |                |                |                |                |                  |                                               |                        |                        |
| (National / Provincial and District)                                                                                                                                                                     | -                   | -              | 19 686         | -              | -              | 19 686         | -              | -              | 19 686         | -              | 500            | 20 186           | 79 745                                        | 99 688                 | 92 829                 |
| Transfers and subsidies - capital (monetary allocations)<br>(Nat / Prov Departm Agencies, Households, Non-profit<br>Institutions, Private Enterprises, Public Corporations, Higher<br>Educ Institutions) | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Proceeds on Disposal of Fixed and Intangible Assets                                                                                                                                                      | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Short term loans                                                                                                                                                                                         | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Borrowing long term/refinancing                                                                                                                                                                          | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | 186 966          | 186 966                                       | 199 379                | 133 474                |
| Increase (decrease) in consumer deposits                                                                                                                                                                 | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Vat Control (receipts)                                                                                                                                                                                   | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Decrease (increase) in non-current receivables                                                                                                                                                           | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Decrease (increase) in non-current investments                                                                                                                                                           | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Insurance Refund - Capital                                                                                                                                                                               | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Interest on Short Term Investment (> 90 days) and Long Ter                                                                                                                                               | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| <b>Total Cash Receipts by Source</b>                                                                                                                                                                     | <b>376 741</b>      | <b>207 012</b> | <b>175 691</b> | <b>190 641</b> | <b>189 914</b> | <b>372 040</b> | <b>196 626</b> | <b>205 639</b> | <b>217 231</b> | <b>185 301</b> | <b>181 765</b> | <b>1 013 505</b> | <b>3 512 106</b>                              | <b>3 765 536</b>       | <b>3 956 596</b>       |
| <b>Cash Payments by Type</b>                                                                                                                                                                             |                     |                |                |                |                |                |                |                |                |                |                |                  |                                               |                        |                        |
| Employee related costs                                                                                                                                                                                   | (61 264)            | (61 264)       | (61 264)       | (61 264)       | (61 264)       | (61 264)       | (61 264)       | (64 235)       | (61 264)       | (61 264)       | (61 264)       | (75 589)         | (752 465)                                     | (793 160)              | (846 938)              |
| Remuneration of councillors                                                                                                                                                                              | (2 414)             | (2 414)        | (2 414)        | (2 414)        | (2 414)        | (2 414)        | (2 414)        | (2 414)        | (2 414)        | (2 414)        | (2 414)        | (2 414)          | (28 973)                                      | (30 422)               | (31 943)               |
| Finance charges                                                                                                                                                                                          | -                   | -              | -              | -              | -              | (32 048)       | -              | -              | -              | -              | -              | (31 410)         | (63 458)                                      | (77 760)               | (79 090)               |
| Bulk purchases - Electricity                                                                                                                                                                             | (109 335)           | (111 703)      | (109 506)      | (73 262)       | (70 690)       | (68 444)       | (61 565)       | (66 181)       | (108 340)      | (109 335)      | (109 335)      | (109 335)        | (1 107 034)                                   | (1 217 737)            | (1 339 511)            |
| Bulk purchases - Water & Sewer                                                                                                                                                                           | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |
| Other materials                                                                                                                                                                                          | (4 990)             | (10 122)       | (10 507)       | (11 130)       | (10 215)       | (10 644)       | (11 491)       | (12 140)       | (5 220)        | (3 826)        | (3 552)        | (50 558)         | (144 395)                                     | (149 978)              | (154 965)              |
| Contracted services                                                                                                                                                                                      | (1 382)             | (14 984)       | (33 404)       | (26 076)       | (26 340)       | (35 515)       | (28 251)       | (30 800)       | (27 531)       | (3 600)        | (6 297)        | (240 011)        | (474 191)                                     | (486 872)              | (512 189)              |
| Transfers and grants - other municipalities                                                                                                                                                              | -                   | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                | -                                             | -                      | -                      |

| MONTHLY CASH FLOWS                             | Budget Year 2026/27 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    | Medium Term Revenue and Expenditure Framework |                        |                        |
|------------------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-----------------------------------------------|------------------------|------------------------|
|                                                | July                | August           | Sept.            | October          | November         | December         | January          | February         | March            | April            | May              | June               | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                     |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                               |                        |                        |
| Transfers and grants - other                   | -                   | (2 663)          | (841)            | (627)            | (467)            | (527)            | (1 204)          | (1 241)          | (300)            | -                | -                | (5 187)            | (13 057)                                      | (13 841)               | (14 671)               |
| Other expenditure                              | (24 205)            | (14 293)         | (15 096)         | (21 210)         | (16 871)         | (18 872)         | (10 835)         | (16 806)         | (7 659)          | (2 979)          | (3 067)          | (100 750)          | (252 642)                                     | (261 903)              | (272 164)              |
| <b>Cash Payments by Type</b>                   | <b>(203 590)</b>    | <b>(217 442)</b> | <b>(233 034)</b> | <b>(195 984)</b> | <b>(188 262)</b> | <b>(229 728)</b> | <b>(177 025)</b> | <b>(193 817)</b> | <b>(212 728)</b> | <b>(183 419)</b> | <b>(185 931)</b> | <b>(615 255)</b>   | <b>(2 836 215)</b>                            | <b>(3 031 673)</b>     | <b>(3 251 471)</b>     |
| <b>Other Cash Flows/Payments by Type</b>       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                               |                        |                        |
| Capital assets                                 | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | (668 398)          | (668 398)                                     | (701 535)              | (606 937)              |
| Retention (Capital)                            | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                  | -                                             | -                      | -                      |
| Repayment of borrowing                         | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | (63 458)           | (63 458)                                      | (77 760)               | (79 090)               |
| Other Cash Flows/Payments                      | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                  | -                                             | -                      | -                      |
| <b>Total Cash Payments by Type</b>             | <b>(203 590)</b>    | <b>(217 442)</b> | <b>(233 034)</b> | <b>(195 984)</b> | <b>(188 262)</b> | <b>(229 728)</b> | <b>(177 025)</b> | <b>(193 817)</b> | <b>(212 728)</b> | <b>(183 419)</b> | <b>(185 931)</b> | <b>(1 347 112)</b> | <b>(3 568 072)</b>                            | <b>(3 810 968)</b>     | <b>(3 937 498)</b>     |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>    | <b>173 150</b>      | <b>(10 430)</b>  | <b>(57 343)</b>  | <b>(5 343)</b>   | <b>1 652</b>     | <b>142 312</b>   | <b>19 601</b>    | <b>11 822</b>    | <b>4 503</b>     | <b>1 882</b>     | <b>(4 166)</b>   | <b>(333 607)</b>   | <b>(55 966)</b>                               | <b>(45 432)</b>        | <b>19 098</b>          |
| Cash/cash equivalents at the month/year begin: | 549 503             | 722 653          | 712 223          | 654 881          | 649 538          | 651 190          | 793 502          | 813 103          | 824 925          | 829 428          | 831 310          | 827 144            | 549 503                                       | 493 537                | 448 105                |
| Cash/cash equivalents at the month/year end:   | 722 653             | 712 223          | 654 881          | 649 538          | 651 190          | 793 502          | 813 103          | 824 925          | 829 428          | 831 310          | 827 144          | 493 537            | 493 537                                       | 448 105                | 467 203                |

**WC024 Stellenbosch - NOT REQUIRED - municipality does not have entities**

| Description                                                          | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                      |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R million</b>                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Financial Performance</u></b>                                  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Property rates                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Service charges                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment revenue                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transfer and subsidies - Operational                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other own revenue                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transfers and subsidies - capital (monetary allocations) (National)  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Employee costs                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Remuneration of Board Members                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Depreciation and amortisation                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Interest                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Inventory consumed and bulk purchases                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transfers and subsidies                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other expenditure                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Expenditure</b>                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit)</b>                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Capital expenditure &amp; funds sources</u></b>                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Capital expenditure</u></b>                                    |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Transfers recognised - capital                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Borrowing                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Internally generated funds                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total sources</b>                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Financial position</u></b>                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total current assets                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total non current assets                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total current liabilities                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total non current liabilities                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community wealth/Equity                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Cash flows</u></b>                                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Net cash from (used) operating                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Net cash from (used) investing                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Net cash from (used) financing                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cash/cash equivalents at the year end</b>                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |



WC024 Stellenbosch - Supporting Table SA32 List of external mechanisms

| External mechanism             | Yrs/<br>Mths | Period of agreement 1. | Service provided                                                      | Expiry date of service<br>delivery agreement or<br>contract | Monetary value of agreement 2. |
|--------------------------------|--------------|------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------|--------------------------------|
| Name of organisation           |              | Number                 |                                                                       |                                                             | R thousand                     |
| DBSA 61007281                  |              | 14.5                   | Financial of approved Capital Projects by means of and external loan. | 31 December 2029                                            | 100 000                        |
| DBSA 61001059                  |              | 15                     | Financial of approved Capital Projects by means of and external loan. | 30 June 2026                                                | 80 000                         |
| NEDBANK '05 7831 035613 000001 |              | 10                     | Financial of approved Capital Projects by means of and external loan. | 29 June 2029                                                | 160 000                        |
| NEDBANK '05 7831 035613 000002 |              | 10                     | Financial of approved Capital Projects by means of and external loan. | 30 June 2031                                                | 102 780                        |
| STANDARD BANK 733033           |              | 10                     | Financial of approved Capital Projects by means of and external loan. | 30 June 2032                                                | 144 000                        |
| NEDBANK '05 7831 035613 000003 |              | 10                     | Financial of approved Capital Projects by means of and external loan. | 30 June 2033                                                | 69 244                         |
| NEDBANK '05 7831 035613 000004 |              | 15                     | Financial of approved Capital Projects by means of and external loan. | 30 June 2039                                                | 137 446                        |

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 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Forecast 2035/36 | Total Contract Value |
|---------------------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
|                                                   |     | Total           | Original Budget      | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| <b>R thousand</b>                                 | 1,3 |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <b>Parent Municipality:</b>                       |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <b>Revenue Obligation By Contract</b>             | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| BSM 02/25 Stellenbosch Football Club              |     |                 | 395 000              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 395 000              |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Revenue Implication</b>        |     | -               | 395 000              | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | 395 000              |
| <b>Expenditure Obligation By Contract</b>         | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| BSM 81/23 Nedbank (Pty) Ltd                       |     |                 | 104 882              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 104 882              |
| BSM 70/19 Nedbank (Pty) Ltd                       |     |                 | 257 154              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 257 154              |
| BSM 84/20 Nedbank (pty) Ltd                       |     |                 | 182 968              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 182 968              |
| BSM 43/22 Standard Bank of South Africa Ltd       |     |                 | 219 303              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 219 303              |
| BSM 58/19 HCB Valuations and Services (Pty) Ltd   |     |                 | 3 954                |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 3 954                |
| BSM 86/23 HCB Valuations and Services (Pty) Ltd   |     |                 | 5 681                |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 5 681                |
| Contract 7                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | 773 944              | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | 773 944              |
| <b>Capital Expenditure Obligation By Contract</b> | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Capital Expenditure Implication</b>      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Total Parent Expenditure Implication</b>       |     | -               | 773 944              | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | 773 944              |

| Description                                       | Ref | Preceding Years | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Forecast 2035/36 | Total Contract Value |
|---------------------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| R thousand                                        | 1,3 | Total           | Original Budget      | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| <b>Entities:</b>                                  |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <b>Revenue Obligation By Contract</b>             | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 4                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Revenue Implication</b>        |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Expenditure Obligation By Contract</b>         | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 4                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Capital Expenditure Obligation By Contract</b> | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 4                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Capital Expenditure Implication</b>      |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Total Entity Expenditure Implication</b>       |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |

#### 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 | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                            |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                 | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capital expenditure on new assets by Asset Class/Sub-class |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                             |     | 171 135         | 247 615         | 189 702         | 176 084              | 165 968         | 165 968            | 193 336                                             | 285 625                | 246 131                |
| Roads Infrastructure                                       |     | 32 420          | 24 591          | 51 272          | 33 800               | 21 662          | 21 662             | 17 098                                              | 28 100                 | 89 000                 |
| Roads                                                      |     | 6 786           | 7 123           | 1 110           | 4 250                | 3 381           | 3 381              | 3 500                                               | 4 000                  | 4 000                  |
| Road Structures                                            |     | 24 343          | 16 518          | 49 762          | 28 700               | 17 681          | 17 681             | 12 498                                              | 23 500                 | 85 000                 |
| Road Furniture                                             |     | 1 291           | 950             | 400             | 850                  | 600             | 600                | 1 100                                               | 600                    | –                      |
| Capital Spares                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Storm water Infrastructure                                 |     | 291             | 3 750           | 7 148           | 3 600                | 2 000           | 2 000              | 1 500                                               | 2 500                  | 1 500                  |
| Drainage Collection                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Storm water Conveyance                                     |     | 291             | 3 450           | 7 084           | 3 100                | 1 500           | 1 500              | 1 500                                               | 2 000                  | 1 500                  |
| Attenuation                                                |     | –               | 300             | 64              | 500                  | 500             | 500                | –                                                   | 500                    | –                      |
| Electrical Infrastructure                                  |     | 57 651          | 71 497          | 46 177          | 83 792               | 86 756          | 86 756             | 124 636                                             | 142 256                | 90 139                 |
| Power Plants                                               |     | 11 213          | 15 436          | 14 373          | 10 673               | 2 572           | 2 572              | 10 183                                              | 3 000                  | –                      |
| HV Substations                                             |     | 2 600           | 2 408           | 19 487          | 48 418               | 51 546          | 51 546             | 79 414                                              | 64 344                 | 58 200                 |
| HV Switching Station                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| HV Transmission Conductors                                 |     | –               | –               | –               | 400                  | –               | –                  | –                                                   | 11 037                 | 10 800                 |
| MV Substations                                             |     | 5 886           | 22 454          | 223             | –                    | –               | –                  | –                                                   | –                      | –                      |
| MV Switching Stations                                      |     | –               | –               | –               | –                    | –               | –                  | 27 000                                              | 35 500                 | –                      |
| MV Networks                                                |     | 32 214          | 25 108          | 5 259           | 9 551                | 9 551           | 9 551              | –                                                   | 9 358                  | 9 767                  |
| LV Networks                                                |     | 5 728           | 5 860           | 6 830           | 14 500               | 22 837          | 22 837             | 7 790                                               | 18 767                 | 11 122                 |
| Capital Spares                                             |     | 10              | 230             | 7               | 250                  | 250             | 250                | 250                                                 | 250                    | 250                    |
| Water Supply Infrastructure                                |     | 72 816          | 71 949          | 49 682          | 33 741               | 23 441          | 23 441             | 27 959                                              | 58 569                 | 37 492                 |
| Dams and Weirs                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Boreholes                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Reservoirs                                                 |     | 65 279          | 57 486          | 8 711           | 11 205               | 2 095           | 2 095              | 14 235                                              | 21 000                 | 7 000                  |
| Pump Stations                                              |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water Treatment Works                                      |     | –               | –               | –               | 500                  | 250             | 250                | 500                                                 | –                      | –                      |
| Bulk Mains                                                 |     | 6 436           | 13 926          | 14 371          | 11 095               | 11 469          | 11 469             | 5 937                                               | 19 308                 | 7 362                  |
| Distribution                                               |     | 1 100           | 537             | 26 600          | 10 941               | 9 627           | 9 627              | 7 286                                               | 18 261                 | 23 130                 |
| Distribution Points                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| PRV Stations                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Capital Spares                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sanitation Infrastructure                                  |     | 495             | –               | –               | –                    | –               | –                  | 1 500                                               | 15 000                 | 20 000                 |
| Pump Station                                               |     | –               | –               | –               | –                    | –               | –                  | 1 500                                               | 15 000                 | 20 000                 |
| Reticulation                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Waste Water Treatment Works                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Outfall Sewers                                             |     | 495             | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Toilet Facilities                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Capital Spares                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Solid Waste Infrastructure                                 |     | 7 463           | 73 920          | 31 423          | 17 152               | 28 109          | 28 109             | 17 642                                              | 36 700                 | 5 500                  |
| Landfill Sites                                             |     | 4 560           | 65 366          | 13 538          | 2 000                | 8 000           | 8 000              | –                                                   | 23 000                 | –                      |
| Waste Transfer Stations                                    |     | 441             | 5 040           | 3 579           | 4 000                | 12 000          | 12 000             | 9 000                                               | 4 500                  | 5 000                  |
| Waste Processing Facilities                                |     | 165             | 90              | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Waste Drop-off Points                                      |     | 133             | 149             | 570             | 10 152               | 7 609           | 7 609              | 8 642                                               | 7 200                  | –                      |
| Waste Separation Facilities                                |     | 172             | –               | 411             | 500                  | 500             | 500                | –                                                   | –                      | 500                    |
| Electricity Generation Facilities                          |     | 1 993           | 3 276           | 13 324          | 500                  | –               | –                  | –                                                   | 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               |     | –               | 1 908           | 4 000           | 4 000                | 4 000           | 4 000              | 3 000                                               | 2 500                  | 2 500                  |
| Data Centres                                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Core Layers                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Distribution Layers                                        |     | –               | 1 908           | 4 000           | 4 000                | 4 000           | 4 000              | 3 000                                               | 2 500                  | 2 500                  |
| Capital Spares                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
|                                                            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Community Assets                                           |     | 4 853           | 6 449           | 5 649           | –                    | 1 017           | 1 017              | 100                                                 | –                      | –                      |
| Community Facilities                                       |     | 4 400           | 866             | 935             | –                    | 1 017           | 1 017              | 100                                                 | –                      | –                      |

| Description                            | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                      | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Halls                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Centres                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Crèches                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Clinics/Care Centres                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire/Ambulance Stations                |          | -               | -               | -               | -                    | -               | -                  | 100                                                 | -                      | -                      |
| Testing Stations                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Museums                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Galleries                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Theatres                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cemeteries/Crematoria                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Police                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parks                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Open Space                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Nature Reserves                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Ablution Facilities             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Markets                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Stalls                                 |          | 4 400           | 866             | 935             | -                    | 1 017           | 1 017              | -                                                   | -                      | -                      |
| Abattoirs                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Airports                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Taxi Ranks/Bus Terminals               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities        |          | 453             | 5 582           | 4 714           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Indoor Facilities                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outdoor Facilities                     |          | 453             | 5 582           | 4 714           | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Historic Buildings                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Works of Art                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conservation Areas                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Heritage                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                    |          | 18 561          | 43 358          | 485             | 2 850                | 803             | 803                | 10 600                                              | 5 650                  | 15 827                 |
| Operational Buildings                  |          | 18 561          | 88              | 485             | 2 850                | 803             | 803                | 8 600                                               | 3 650                  | 13 827                 |
| Municipal Offices                      |          | 18 561          | 88              | 120             | 1 500                | 280             | 280                | 1 600                                               | -                      | -                      |
| Pay/Enquiry Points                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Building Plan Offices                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Workshops                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Yards                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Stores                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Laboratories                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Training Centres                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Manufacturing Plant                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Depots                                 |          | -               | -               | 365             | 1 350                | 523             | 523                | 7 000                                               | 3 650                  | 13 827                 |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                |          | -               | 43 270          | -               | -                    | -               | -                  | 2 000                                               | 2 000                  | 2 000                  |
| Staff Housing                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Social Housing                         |          | -               | 43 270          | -               | -                    | -               | -                  | 2 000                                               | 2 000                  | 2 000                  |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Rights                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Effluent Licenses                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Licenses                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Software and Applications     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Load Settlement Software Applications  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unspecified                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                     | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                 |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                               | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Computer Equipment</b>                       |          | 5 814           | 6 825           | 11 209          | 7 000                | 5 000           | 5 000              | 4 500                                               | 7 500                  | 4 500                  |
| Computer Equipment                              |          | 5 814           | 6 825           | 11 209          | 7 000                | 5 000           | 5 000              | 4 500                                               | 7 500                  | 4 500                  |
| <b>Furniture and Office Equipment</b>           |          | 1 397           | 2 445           | 1 721           | 2 365                | 2 854           | 2 854              | 1 425                                               | 1 515                  | 1 377                  |
| Furniture and Office Equipment                  |          | 1 397           | 2 445           | 1 721           | 2 365                | 2 854           | 2 854              | 1 425                                               | 1 515                  | 1 377                  |
| <b>Machinery and Equipment</b>                  |          | 8 627           | 7 997           | 18 786          | 20 063               | 13 441          | 13 441             | 21 769                                              | 34 206                 | 27 509                 |
| Machinery and Equipment                         |          | 8 627           | 7 997           | 18 786          | 20 063               | 13 441          | 13 441             | 21 769                                              | 34 206                 | 27 509                 |
| <b>Transport Assets</b>                         |          | 1 717           | 17 159          | 12 855          | 25 818               | 32 746          | 32 746             | 22 950                                              | 23 000                 | 16 200                 |
| Transport Assets                                |          | 1 717           | 17 159          | 12 855          | 25 818               | 32 746          | 32 746             | 22 950                                              | 23 000                 | 16 200                 |
| <b>Land</b>                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Living resources</b>                         |          | -               | -               | -               | -                    | 348             | 348                | 870                                                 | -                      | -                      |
| Mature                                          |          | -               | -               | -               | -                    | 348             | 348                | 870                                                 | -                      | -                      |
| Policing and Protection                         |          | -               | -               | -               | -                    | 348             | 348                | 870                                                 | -                      | -                      |
| Zoological plants and animals                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure on new assets</b>  | <b>1</b> | <b>212 103</b>  | <b>331 848</b>  | <b>240 408</b>  | <b>234 181</b>       | <b>221 830</b>  | <b>221 830</b>     | <b>255 549</b>                                      | <b>357 496</b>         | <b>311 544</b>         |

#### 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 expenditure.

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

| Description                                                                | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                            | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                                             |     | 21 783          | 32 629          | 41 358          | 49 887               | 65 962          | 65 962             | 63 190                                              | 80 631                 | 42 424                 |
| Roads Infrastructure                                                       |     | 7 973           | 15 612          | 8 080           | 8 300                | 14 500          | 14 500             | 6 500                                               | 10 500                 | 10 000                 |
| Roads                                                                      |     | 7 973           | 15 612          | 8 080           | 8 300                | 14 500          | 14 500             | 6 500                                               | 10 500                 | 10 000                 |
| Road Structures                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Furniture                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Infrastructure                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Drainage Collection                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Conveyance                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Attenuation                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                                                  |     | 10 612          | 13 199          | 18 791          | 29 587               | 22 787          | 22 787             | 39 690                                              | 55 131                 | 14 424                 |
| Power Plants                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Substations                                                             |     | 142             | 284             | 2 306           | 5 604                | 5 604           | 5 604              | 5 269                                               | 6 331                  | 7 400                  |
| HV Switching Station                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Transmission Conductors                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Substations                                                             |     | 728             | 4 913           | 3 953           | 4 356                | 4 356           | 4 356              | 4 792                                               | 2 506                  | 2 632                  |
| MV Switching Stations                                                      |     | -               | -               | -               | 4 327                | 4 027           | 4 027              | 4 000                                               | 4 300                  | -                      |
| MV Networks                                                                |     | 9 743           | 8 003           | 12 533          | 15 300               | 8 800           | 8 800              | 25 630                                              | 41 993                 | 4 392                  |
| LV Networks                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                                                |     | 2 605           | 568             | 8 589           | 6 000                | 16 950          | 16 950             | 10 000                                              | 10 000                 | 10 000                 |
| Dams and Weirs                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Boreholes                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reservoirs                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Pump Stations                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Treatment Works                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Bulk Mains                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution                                                               |     | 2 605           | 568             | 8 589           | 6 000                | 16 950          | 16 950             | 10 000                                              | 10 000                 | 10 000                 |
| Distribution Points                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| PRV Stations                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sanitation Infrastructure                                                  |     | 593             | 3 250           | 5 898           | 6 000                | 11 725          | 11 725             | 7 000                                               | 5 000                  | 8 000                  |
| Pump Station                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Water Treatment Works                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outfall Sewers                                                             |     | 593             | 3 250           | 5 898           | 6 000                | 11 725          | 11 725             | 7 000                                               | 5 000                  | 8 000                  |
| Toilet Facilities                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Infrastructure                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Landfill Sites                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Transfer Stations                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Processing Facilities                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Drop-off Points                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                                                           |     | 402             | 315             | 1 867           | 2 800                | 2 488           | 2 488              | 3 263                                               | 1 588                  | 1 150                  |
| Community Facilities                                                       |     | 73              | 126             | 1 592           | 2 800                | 2 488           | 2 488              | 2 613                                               | 1 038                  | 500                    |

| Description                            | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                      | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Halls                                  |          | -               | 57              | 1 528           | 2 400                | 2 088           | 2 088              | 2 613                                               | 1 038                  | 500                    |
| Centres                                |          | 73              | 69              | 64              | 400                  | 400             | 400                | -                                                   | -                      | -                      |
| 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        |          | 329             | 190             | 276             | -                    | -               | -                  | 650                                                 | 550                    | 650                    |
| Indoor Facilities                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outdoor Facilities                     |          | 329             | 190             | 276             | -                    | -               | -                  | 650                                                 | 550                    | 650                    |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Historic Buildings                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Works of Art                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conservation Areas                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Heritage                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                    |          | 117             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Operational Buildings                  |          | 117             | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Offices                      |          | 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                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Rights                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Effluent Licenses                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Licenses                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Software and Applications     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Load Settlement Software Applications  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unspecified                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |



| Description                                                    | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                              | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Computer Equipment</b>                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Machinery and Equipment</b>                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Transport Assets</b>                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transport Assets                                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Land</b>                                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Living resources</b>                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure on renewal of existing assets</b> | <b>1</b> | <b>22 303</b>   | <b>32 944</b>   | <b>43 226</b>   | <b>52 687</b>        | <b>68 449</b>   | <b>68 449</b>      | <b>66 453</b>                                       | <b>82 218</b>          | <b>43 574</b>          |
| <b>Renewal of Existing Assets as % of total capex</b>          |          | 26.5%           | 7.0%            | 9.1%            | 8.2%                 | 11.5%           | 11.5%              | 11.5%                                               | 13.5%                  | 8.4%                   |
| <b>Renewal of Existing Assets as % of deprecn"</b>             |          | 9.6%            | 15.8%           | 20.9%           | 23.3%                | 30.3%           | 30.3%              | 28.6%                                               | 34.6%                  | 17.8%                  |

#### 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 expenditure

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

| Description                                                  | Ref | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                   | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Repairs and maintenance expenditure by Asset Class/Sub-class |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                               |     | 58 698          | 94 538          | 67 871          | 97 415               | 92 546          | 92 546             | 103 565                                             | 111 510                | 122 693                |
| Roads Infrastructure                                         |     | 20 485          | 20 280          | 24 735          | 25 505               | 26 199          | 26 199             | 28 502                                              | 29 094                 | 37 459                 |
| Roads                                                        |     | 18 737          | 17 961          | 17 937          | 19 412               | 20 106          | 20 106             | 22 287                                              | 22 755                 | 30 911                 |
| Road Structures                                              |     | —               | —               | 3 895           | 3 060                | 3 060           | 3 060              | 3 121                                               | 3 184                  | 3 295                  |
| Road Furniture                                               |     | 1 748           | 2 319           | 2 902           | 3 033                | 3 033           | 3 033              | 3 094                                               | 3 156                  | 3 253                  |
| Capital Spares                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Storm water Infrastructure                                   |     | 862             | 1 693           | 910             | 2 205                | 1 505           | 1 505              | 3 709                                               | 3 913                  | 4 120                  |
| Drainage Collection                                          |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Storm water Conveyance                                       |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Attenuation                                                  |     | 862             | 1 693           | 910             | 2 205                | 1 505           | 1 505              | 3 709                                               | 3 913                  | 4 120                  |
| Electrical Infrastructure                                    |     | 10 633          | 14 130          | 7 295           | 20 771               | 20 771          | 20 771             | 23 687                                              | 24 258                 | 25 057                 |
| Power Plants                                                 |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| HV Substations                                               |     | 10 633          | 14 130          | 7 295           | 11 371               | 11 493          | 11 493             | 13 847                                              | 14 228                 | 14 676                 |
| HV Switching Station                                         |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| HV Transmission Conductors                                   |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| MV Substations                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| MV Switching Stations                                        |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| MV Networks                                                  |     | —               | —               | —               | 9 400                | 9 277           | 9 277              | 9 840                                               | 10 030                 | 10 381                 |
| LV Networks                                                  |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Capital Spares                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Water Supply Infrastructure                                  |     | 10 858          | 12 398          | 9 814           | 15 321               | 14 191          | 14 191             | 13 957                                              | 14 845                 | 15 319                 |
| Dams and Weirs                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Boreholes                                                    |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Reservoirs                                                   |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Pump Stations                                                |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Water Treatment Works                                        |     | 6 789           | 8 350           | 7 066           | 10 393               | 10 693          | 10 693             | 10 235                                              | 10 824                 | 11 157                 |
| Bulk Mains                                                   |     | 4 069           | 4 049           | 2 748           | 4 928                | 3 498           | 3 498              | 3 722                                               | 4 022                  | 4 162                  |
| Distribution                                                 |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Distribution Points                                          |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| PRV Stations                                                 |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Capital Spares                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Sanitation Infrastructure                                    |     | 7 327           | 37 540          | 16 277          | 22 762               | 19 028          | 19 028             | 22 447                                              | 27 710                 | 28 657                 |
| Pump Station                                                 |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Reticulation                                                 |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Waste Water Treatment Works                                  |     | 5 334           | 25 798          | 13 107          | 18 249               | 15 517          | 15 517             | 18 276                                              | 22 967                 | 23 759                 |
| Outfall Sewers                                               |     | 1 992           | 11 742          | 3 169           | 4 513                | 3 512           | 3 512              | 4 172                                               | 4 743                  | 4 898                  |
| Toilet Facilities                                            |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Capital Spares                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Solid Waste Infrastructure                                   |     | 6 163           | 6 091           | 6 140           | 8 040                | 8 040           | 8 040              | 8 394                                               | 8 763                  | 9 053                  |
| Landfill Sites                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Waste Transfer Stations                                      |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Waste Processing Facilities                                  |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Waste Drop-off Points                                        |     | 6 163           | 6 091           | 6 140           | 8 040                | 8 040           | 8 040              | 8 394                                               | 8 763                  | 9 053                  |
| Waste Separation Facilities                                  |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Electricity Generation Facilities                            |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Capital Spares                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Rail Infrastructure                                          |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Rail Lines                                                   |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Rail Structures                                              |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Rail Furniture                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Drainage Collection                                          |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Storm water Conveyance                                       |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Attenuation                                                  |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| MV Substations                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| LV Networks                                                  |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Capital Spares                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Coastal Infrastructure                                       |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Sand Pumps                                                   |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Piers                                                        |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Revetments                                                   |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Promenades                                                   |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Capital Spares                                               |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Information and Communication Infrastructure                 |     | 2 371           | 2 406           | 2 701           | 2 811                | 2 811           | 2 811              | 2 868                                               | 2 925                  | 3 027                  |
| Data Centres                                                 |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Core Layers                                                  |     | 2 360           | 2 322           | 2 309           | 2 705                | 2 705           | 2 705              | 2 759                                               | 2 814                  | 2 913                  |
| Distribution Layers                                          |     | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| Capital Spares                                               |     | 11              | 84              | 393             | 107                  | 107             | 107                | 109                                                 | 111                    | 115                    |
|                                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Community Assets                                             |     | 7 049           | 7 908           | 6 733           | 6 394                | 7 589           | 7 589              | 7 860                                               | 8 111                  | 8 369                  |
| Community Facilities                                         |     | 7 049           | 7 900           | 6 725           | 6 379                | 7 573           | 7 573              | 7 845                                               | 8 095                  | 8 353                  |

| Description                            | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                      | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Halls                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Centres                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Crèches                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Clinics/Care Centres                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire/Ambulance Stations                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Testing Stations                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Museums                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Galleries                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Theatres                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                              |          | -               | -               | -               | 6                    | 6               | 6                  | 3                                                   | 3                      | 3                      |
| Cemeteries/Crematoria                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Police                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parks                                  |          | 267             | 122             | -               | 84                   | 84              | 84                 | 85                                                  | 87                     | 90                     |
| Public Open Space                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Nature Reserves                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Ablution Facilities             |          | 6 782           | 7 778           | 6 725           | 6 289                | 7 484           | 7 484              | 7 756                                               | 8 004                  | 8 259                  |
| Markets                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Stalls                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Abattoirs                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Airports                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Taxi Ranks/Bus Terminals               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities        |          | -               | 8               | 8               | 15                   | 15              | 15                 | 16                                                  | 16                     | 16                     |
| Indoor Facilities                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outdoor Facilities                     |          | -               | 8               | 8               | 15                   | 15              | 15                 | 16                                                  | 16                     | 16                     |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Monuments                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Historic Buildings                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Works of Art                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conservation Areas                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Heritage                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                    |          | 7 229           | 8 123           | 15 607          | 28 770               | 25 640          | 25 640             | 30 686                                              | 30 955                 | 24 704                 |
| Operational Buildings                  |          | 7 106           | 7 953           | 15 310          | 22 927               | 23 297          | 23 297             | 23 336                                              | 23 598                 | 24 336                 |
| Municipal Offices                      |          | 7 106           | 7 953           | 15 310          | 22 927               | 23 297          | 23 297             | 23 336                                              | 23 598                 | 24 336                 |
| Pay/Enquiry Points                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Building Plan Offices                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Workshops                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Yards                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Stores                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Laboratories                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Training Centres                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Manufacturing Plant                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Depots                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                |          | 123             | 170             | 297             | 5 843                | 2 343           | 2 343              | 7 350                                               | 7 357                  | 368                    |
| Staff Housing                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Social Housing                         |          | -               | -               | -               | 5 500                | 2 000           | 2 000              | 7 000                                               | 7 000                  | -                      |
| Capital Spares                         |          | 123             | 170             | 297             | 343                  | 343             | 343                | 350                                                 | 357                    | 368                    |
| <b>Biological or Cultivated Assets</b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Biological or Cultivated Assets        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Intangible Assets</b>               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Rights                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Effluent Licenses                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Licenses                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Software and Applications     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Load Settlement Software Applications  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unspecified                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                      | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|--------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                  |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Computer Equipment</b>                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>            |          | 2 806           | 2 041           | 1 721           | 2 796                | 2 478           | 2 478              | 2 967                                               | 3 090                  | 3 186                  |
| Furniture and Office Equipment                   |          | 2 806           | 2 041           | 1 721           | 2 796                | 2 478           | 2 478              | 2 967                                               | 3 090                  | 3 186                  |
| <b>Machinery and Equipment</b>                   |          | 743             | 716             | 772             | 851                  | 851             | 851                | 868                                                 | 886                    | 917                    |
| Machinery and Equipment                          |          | 743             | 716             | 772             | 851                  | 851             | 851                | 868                                                 | 886                    | 917                    |
| <b>Transport Assets</b>                          |          | 8 468           | 10 399          | 14 523          | 14 625               | 15 961          | 15 961             | 14 907                                              | 15 139                 | 15 472                 |
| Transport Assets                                 |          | 8 468           | 10 399          | 14 523          | 14 625               | 15 961          | 15 961             | 14 907                                              | 15 139                 | 15 472                 |
| <b>Land</b>                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Living resources</b>                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Repairs and Maintenance Expenditure</b> | <b>1</b> | <b>84 992</b>   | <b>123 724</b>  | <b>107 227</b>  | <b>150 852</b>       | <b>145 064</b>  | <b>145 064</b>     | <b>160 854</b>                                      | <b>169 689</b>         | <b>175 340</b>         |
| <b>R&amp;M as a % of PPE</b>                     |          | 1.6%            | 2.3%            | 1.9%            | 2.3%                 | 2.2%            | 2.2%               | 2.5%                                                | 2.6%                   | 2.7%                   |
| <b>R&amp;M as % Operating Expenditure</b>        |          | 4.6%            | 5.8%            | 4.3%            | 5.5%                 | 5.1%            | 5.1%               | 9.0%                                                | 5.5%                   | 5.4%                   |

#### 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 | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                   | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Depreciation by Asset Class/Sub-class        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                               |     | 186 046         | 174 596         | 162 126         | 181 158              | 181 158         | 181 158            | 186 593                                             | 190 325                | 196 034                |
| Roads Infrastructure                         |     | 48 157          | 53 009          | 39 494          | 49 557               | 49 557          | 49 557             | 51 044                                              | 52 065                 | 53 627                 |
| Roads                                        |     | 36 737          | 41 220          | 29 817          | 39 936               | 39 936          | 39 936             | 41 134                                              | 41 957                 | 43 215                 |
| Road Structures                              |     | 7 680           | 8 183           | 7 890           | 7 715                | 7 715           | 7 715              | 7 946                                               | 8 105                  | 8 348                  |
| Road Furniture                               |     | 3 740           | 3 606           | 1 788           | 1 907                | 1 907           | 1 907              | 1 964                                               | 2 003                  | 2 063                  |
| Capital Spares                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Storm water Infrastructure                   |     | 1 084           | 720             | 1 058           | 1 119                | 1 119           | 1 119              | 1 153                                               | 1 176                  | 1 211                  |
| Drainage Collection                          |     | 1 084           | 720             | 1 058           | 1 119                | 1 119           | 1 119              | 1 153                                               | 1 176                  | 1 211                  |
| Storm water Conveyance                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Attenuation                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Electrical Infrastructure                    |     | 44 948          | 50 858          | 40 225          | 44 020               | 44 020          | 44 020             | 45 341                                              | 46 248                 | 47 635                 |
| Power Plants                                 |     | 22 801          | 26 707          | 19 450          | 22 239               | 22 239          | 22 239             | 22 906                                              | 23 364                 | 24 065                 |
| HV Substations                               |     | 2 961           | 3 288           | 2 477           | 2 622                | 2 622           | 2 622              | 2 701                                               | 2 755                  | 2 837                  |
| HV Switching Station                         |     | 32              | 33              | 33              | 35                   | 35              | 35                 | 36                                                  | 37                     | 38                     |
| HV Transmission Conductors                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| MV Substations                               |     | 55              | 57              | 57              | 60                   | 60              | 60                 | 62                                                  | 63                     | 65                     |
| MV Switching Stations                        |     | 7 599           | 8 945           | 7 366           | 7 793                | 7 793           | 7 793              | 8 027                                               | 8 188                  | 8 433                  |
| MV Networks                                  |     | 322             | 318             | 319             | 337                  | 337             | 337                | 347                                                 | 354                    | 365                    |
| LV Networks                                  |     | 10 105          | 10 477          | 9 283           | 9 898                | 9 898           | 9 898              | 10 195                                              | 10 398                 | 10 710                 |
| Capital Spares                               |     | 1 073           | 1 033           | 1 240           | 1 036                | 1 036           | 1 036              | 1 067                                               | 1 089                  | 1 121                  |
| Water Supply Infrastructure                  |     | 52 309          | 49 253          | 50 024          | 53 143               | 53 143          | 53 143             | 54 737                                              | 55 832                 | 57 507                 |
| Dams and Weirs                               |     | –               | (6)             | 890             | 941                  | 941             | 941                | 970                                                 | 989                    | 1 019                  |
| Boreholes                                    |     | 5 872           | 5 646           | 5 701           | 6 033                | 6 033           | 6 033              | 6 214                                               | 6 338                  | 6 528                  |
| Reservoirs                                   |     | 4 482           | 4 144           | 3 815           | 4 123                | 4 123           | 4 123              | 4 247                                               | 4 331                  | 4 461                  |
| Pump Stations                                |     | 121             | 114             | 117             | 123                  | 123             | 123                | 127                                                 | 129                    | 133                    |
| Water Treatment Works                        |     | 4 316           | 1 309           | 5 084           | 5 025                | 5 025           | 5 025              | 5 176                                               | 5 279                  | 5 438                  |
| Bulk Mains                                   |     | 5 927           | 5 074           | 5 964           | 6 337                | 6 337           | 6 337              | 6 527                                               | 6 658                  | 6 858                  |
| Distribution                                 |     | 31 589          | 32 969          | 28 450          | 30 557               | 30 557          | 30 557             | 31 474                                              | 32 104                 | 33 067                 |
| Distribution Points                          |     | 2               | 3               | 3               | 3                    | 3               | 3                  | 3                                                   | 3                      | 3                      |
| PRV Stations                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Capital Spares                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sanitation Infrastructure                    |     | 36 927          | 18 549          | 29 052          | 30 861               | 30 861          | 30 861             | 31 787                                              | 32 422                 | 33 395                 |
| Pump Station                                 |     | 899             | 453             | 382             | 517                  | 517             | 517                | 533                                                 | 544                    | 560                    |
| Reticulation                                 |     | 25 132          | 3 415           | 17 957          | 19 004               | 19 004          | 19 004             | 19 574                                              | 19 966                 | 20 565                 |
| Waste Water Treatment Works                  |     | 4 424           | 8 430           | 4 560           | 4 825                | 4 825           | 4 825              | 4 970                                               | 5 069                  | 5 221                  |
| Outfall Sewers                               |     | 6 431           | 6 208           | 6 110           | 6 468                | 6 468           | 6 468              | 6 662                                               | 6 796                  | 7 000                  |
| Toilet Facilities                            |     | 41              | 43              | 43              | 45                   | 45              | 45                 | 47                                                  | 48                     | 49                     |
| Capital Spares                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Solid Waste Infrastructure                   |     | 2 128           | 2 094           | 2 016           | 2 147                | 2 147           | 2 147              | 2 211                                               | 2 256                  | 2 323                  |
| Landfill Sites                               |     | 324             | 331             | 244             | 288                  | 288             | 288                | 297                                                 | 303                    | 312                    |
| Waste Transfer Stations                      |     | 13              | 13              | 13              | 13                   | 13              | 13                 | 14                                                  | 14                     | 15                     |
| Waste Processing Facilities                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Waste Drop-off Points                        |     | 1 792           | 1 750           | 1 759           | 1 845                | 1 845           | 1 845              | 1 900                                               | 1 938                  | 1 997                  |
| Waste Separation Facilities                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Electricity Generation Facilities            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Capital Spares                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Rail Infrastructure                          |     | –               | –               | –               | 2                    | 2               | 2                  | 2                                                   | 2                      | 2                      |
| Rail Lines                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Rail Structures                              |     | –               | –               | –               | 2                    | 2               | 2                  | 2                                                   | 2                      | 2                      |
| Rail Furniture                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Drainage Collection                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Storm water Conveyance                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Attenuation                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| MV Substations                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| LV Networks                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Capital Spares                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Coastal Infrastructure                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sand Pumps                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Piers                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Revetments                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Promenades                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Capital Spares                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Information and Communication Infrastructure |     | 493             | 114             | 256             | 308                  | 308             | 308                | 317                                                 | 323                    | 333                    |
| Data Centres                                 |     | 0               | 4               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Core Layers                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Distribution Layers                          |     | 493             | 110             | 255             | 307                  | 307             | 307                | 316                                                 | 323                    | 332                    |
| Capital Spares                               |     | –               | –               | 0               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Community Assets                             |     | 4 821           | 16 307          | 11 297          | 10 149               | 10 149          | 10 149             | 10 453                                              | 10 662                 | 10 982                 |
| Community Facilities                         |     | 3 669           | 9 017           | 9 091           | 8 232                | 8 232           | 8 232              | 8 479                                               | 8 649                  | 8 908                  |

| Description                            | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                      | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Halls                                  |          | 25              | 199             | 265             | 278                  | 278             | 278                | 287                                                 | 292                    | 301                    |
| Centres                                |          | 703             | 1 009           | 842             | 897                  | 897             | 897                | 924                                                 | 943                    | 971                    |
| Crèches                                |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Clinics/Care Centres                   |          | 11              | 11              | 11              | 12                   | 12              | 12                 | 12                                                  | 12                     | 12                     |
| Fire/Ambulance Stations                |          | 164             | 2 222           | 1 122           | 233                  | 233             | 233                | 240                                                 | 245                    | 252                    |
| Testing Stations                       |          | 3               | 11              | 12              | 12                   | 12              | 12                 | 13                                                  | 13                     | 13                     |
| Museums                                |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Galleries                              |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Theatres                               |          | 15              | 17              | 19              | 20                   | 20              | 20                 | 21                                                  | 22                     | 22                     |
| Libraries                              |          | 373             | 1 186           | 408             | 435                  | 435             | 435                | 448                                                 | 457                    | 471                    |
| Cemeteries/Crematoria                  |          | 73              | 145             | 129             | 139                  | 139             | 139                | 143                                                 | 146                    | 151                    |
| Police                                 |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Parks                                  |          | 26              | 1 992           | 527             | 122                  | 122             | 122                | 126                                                 | 128                    | 132                    |
| Public Open Space                      |          | 736             | 945             | 833             | 887                  | 887             | 887                | 913                                                 | 932                    | 959                    |
| Nature Reserves                        |          | 377             | 779             | 504             | 504                  | 504             | 504                | 519                                                 | 529                    | 545                    |
| Public Ablution Facilities             |          | 789             | 493             | 855             | 925                  | 925             | 925                | 953                                                 | 972                    | 1 001                  |
| Markets                                |          | 375             | 9               | 3 563           | 3 768                | 3 768           | 3 768              | 3 881                                               | 3 959                  | 4 078                  |
| Stalls                                 |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Abattoirs                              |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Airports                               |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Taxi Ranks/Bus Terminals               |          | –               | (0)             | 0               | 0                    | 0               | 0                  | 0                                                   | 0                      | 0                      |
| Capital Spares                         |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Sport and Recreation Facilities        |          | 1 152           | 7 289           | 2 206           | 1 917                | 1 917           | 1 917              | 1 974                                               | 2 014                  | 2 074                  |
| Indoor Facilities                      |          | 3               | 78              | 37              | 6                    | 6               | 6                  | 6                                                   | 6                      | 6                      |
| Outdoor Facilities                     |          | 1 149           | 7 211           | 2 169           | 1 911                | 1 911           | 1 911              | 1 968                                               | 2 008                  | 2 068                  |
| Capital Spares                         |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Heritage assets                        |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Monuments</b>                       |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Historic Buildings                     |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Works of Art                           |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Conservation Areas                     |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other Heritage                         |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Investment properties                  |          | 424             | 2 146           | 403             | 427                  | 427             | 427                | 440                                                 | 448                    | 462                    |
| <b>Revenue Generating</b>              |          | <b>424</b>      | <b>2 146</b>    | <b>403</b>      | <b>427</b>           | <b>427</b>      | <b>427</b>         | <b>440</b>                                          | <b>448</b>             | <b>462</b>             |
| Improved Property                      |          | 424             | 2 146           | 403             | 427                  | 427             | 427                | 440                                                 | 448                    | 462                    |
| Unimproved Property                    |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Non-revenue Generating                 |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Improved Property                      |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Unimproved Property                    |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other assets                           |          | 10 789          | 9 834           | 11 232          | 11 974               | 11 974          | 11 974             | 12 334                                              | 12 580                 | 12 958                 |
| <b>Operational Buildings</b>           |          | <b>6 894</b>    | <b>8 308</b>    | <b>9 254</b>    | <b>9 845</b>         | <b>9 845</b>    | <b>9 845</b>       | <b>10 140</b>                                       | <b>10 343</b>          | <b>10 653</b>          |
| Municipal Offices                      |          | 6 894           | 7 276           | 9 191           | 9 845                | 9 845           | 9 845              | 10 140                                              | 10 343                 | 10 653                 |
| Pay/Enquiry Points                     |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Building Plan Offices                  |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Workshops                              |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Yards                                  |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Stores                                 |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Laboratories                           |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Training Centres                       |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Manufacturing Plant                    |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Depots                                 |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Capital Spares                         |          | –               | 1 031           | 63              | –                    | –               | –                  | –                                                   | –                      | –                      |
| Housing                                |          | 3 894           | 1 527           | 1 979           | 2 129                | 2 129           | 2 129              | 2 193                                               | 2 237                  | 2 304                  |
| Staff Housing                          |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Social Housing                         |          | 3 894           | 1 527           | 1 979           | 2 129                | 2 129           | 2 129              | 2 193                                               | 2 237                  | 2 304                  |
| Capital Spares                         |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Biological or Cultivated Assets        |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Biological or Cultivated Assets</b> |          | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| Intangible Assets                      |          | 1 175           | 379             | 193             | 246                  | 246             | 246                | 253                                                 | 258                    | 266                    |
| <b>Servitudes</b>                      |          | <b>1 102</b>    | <b>185</b>      | <b>120</b>      | <b>168</b>           | <b>168</b>      | <b>168</b>         | <b>173</b>                                          | <b>176</b>             | <b>181</b>             |
| Licences and Rights                    |          | 73              | 194             | 72              | 78                   | 78              | 78                 | 80                                                  | 82                     | 84                     |
| Water Rights                           |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Effluent Licenses                      |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Solid Waste Licenses                   |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Computer Software and Applications     |          | 73              | 194             | 72              | 78                   | 78              | 78                 | 80                                                  | 82                     | 84                     |
| Load Settlement Software Applications  |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Unspecified                            |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |

| Description                                     | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                 |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                               | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Computer Equipment                              |          | 7 411           | 7 401           | 7 159           | 6 356                | 6 356           | 6 356              | 6 547                                               | 6 678                  | 6 878                  |
| <b>Computer Equipment</b>                       |          | 7 411           | 7 401           | 7 159           | 6 356                | 6 356           | 6 356              | 6 547                                               | 6 678                  | 6 878                  |
| Furniture and Office Equipment                  |          | 5 332           | (15 392)        | 3 721           | 4 254                | 4 254           | 4 254              | 4 382                                               | 4 470                  | 4 604                  |
| <b>Furniture and Office Equipment</b>           |          | 5 332           | (15 392)        | 3 721           | 4 254                | 4 254           | 4 254              | 4 382                                               | 4 470                  | 4 604                  |
| Machinery and Equipment                         |          | 8 280           | 13 659          | 4 324           | 4 582                | 4 582           | 4 582              | 4 719                                               | 4 813                  | 4 958                  |
| <b>Machinery and Equipment</b>                  |          | 8 280           | 13 659          | 4 324           | 4 582                | 4 582           | 4 582              | 4 719                                               | 4 813                  | 4 958                  |
| Transport Assets                                |          | 8 972           | (22)            | 6 296           | 6 815                | 6 815           | 6 815              | 7 019                                               | 7 159                  | 7 374                  |
| <b>Transport Assets</b>                         |          | 8 972           | (22)            | 6 296           | 6 815                | 6 815           | 6 815              | 7 019                                               | 7 159                  | 7 374                  |
| Land                                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Land</b>                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Living resources                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Mature</b>                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Depreciation                              | 1        | 233 250         | 208 907         | 206 749         | 225 960              | 225 960         | 225 960            | 232 739                                             | 237 394                | 244 516                |

#### 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 | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                   | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                                               |     | 69 724          | 75 014          | 128 363         | 247 511              | 187 975         | 187 975            | 183 034                                             | 131 769                | 127 223                |
| Roads Infrastructure                                                         |     | 18 421          | 28 021          | 13 975          | 40 364               | 17 577          | 17 577             | 55 370                                              | 50 954                 | 32 723                 |
| Roads                                                                        |     | 18 421          | 26 789          | 9 663           | 39 364               | 16 402          | 16 402             | 54 870                                              | 50 454                 | 30 723                 |
| Road Structures                                                              |     | -               | (429)           | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road Furniture                                                               |     | -               | 1 662           | 4 313           | 1 000                | 1 175           | 1 175              | 500                                                 | 500                    | 2 000                  |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Infrastructure                                                   |     | -               | 100             | 5               | 500                  | 500             | 500                | 300                                                 | 600                    | 400                    |
| Drainage Collection                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Conveyance                                                       |     | -               | 100             | 5               | 500                  | 500             | 500                | 300                                                 | 600                    | 400                    |
| Attenuation                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Electrical Infrastructure                                                    |     | 5 483           | 13 210          | 7 794           | 7 593                | 22 501          | 22 501             | 19 400                                              | 3 000                  | 3 250                  |
| Power Plants                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Substations                                                               |     | 1 405           | 4 341           | 2 360           | 4 500                | 15 235          | 15 235             | 16 900                                              | -                      | -                      |
| HV Switching Station                                                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| HV Transmission Conductors                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Substations                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Switching Stations                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Networks                                                                  |     | 4 078           | 8 666           | 5 427           | 2 843                | 7 016           | 7 016              | 2 500                                               | 2 500                  | 3 000                  |
| LV Networks                                                                  |     | -               | 204             | 7               | 250                  | 250             | 250                | -                                                   | 500                    | 250                    |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Supply Infrastructure                                                  |     | 6 962           | 13 703          | 52 280          | 125 254              | 103 384         | 103 384            | 62 141                                              | 55 000                 | 15 000                 |
| Dams and Weirs                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Boreholes                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reservoirs                                                                   |     | 3 339           | 1 393           | 32 307          | 100 504              | 75 091          | 75 091             | 30 891                                              | 8 000                  | -                      |
| Pump Stations                                                                |     | -               | -               | 1 210           | 3 250                | 1 250           | 1 250              | 2 000                                               | 3 000                  | -                      |
| Water Treatment Works                                                        |     | 238             | -               | -               | 2 000                | 500             | 500                | 1 500                                               | 40 000                 | 10 000                 |
| Bulk Mains                                                                   |     | -               | 234             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution                                                                 |     | 3 385           | 12 076          | 18 763          | 19 500               | 26 544          | 26 544             | 27 750                                              | 4 000                  | 5 000                  |
| Distribution Points                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| PRV Stations                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sanitation Infrastructure                                                    |     | 38 721          | 12 782          | 51 338          | 70 300               | 40 613          | 40 613             | 41 823                                              | 13 665                 | 72 750                 |
| Pump Station                                                                 |     | -               | -               | 14              | 2 500                | 250             | 250                | 3 750                                               | 1 500                  | 2 500                  |
| Reticulation                                                                 |     | -               | 300             | 292             | 400                  | 150             | 150                | 1 000                                               | 815                    | 500                    |
| Waste Water Treatment Works                                                  |     | 34 494          | 11 796          | 36 462          | 62 900               | 38 126          | 38 126             | 35 523                                              | 8 600                  | 66 250                 |
| Outfall Sewers                                                               |     | 4 228           | 686             | 14 570          | 4 500                | 2 087           | 2 087              | 1 550                                               | 2 750                  | 3 500                  |
| Toilet Facilities                                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Infrastructure                                                   |     | -               | 1 253           | 811             | 1 000                | 900             | 900                | 500                                                 | 4 300                  | 1 000                  |
| Landfill Sites                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Transfer Stations                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Processing Facilities                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Drop-off Points                                                        |     | -               | 231             | 457             | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Separation Facilities                                                  |     | -               | 1 022           | 353             | 1 000                | 900             | 900                | 500                                                 | 4 300                  | 1 000                  |
| Electricity Generation Facilities                                            |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Infrastructure                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Lines                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Structures                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Rail Furniture                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Drainage Collection                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Storm water Conveyance                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Attenuation                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| MV Substations                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| LV Networks                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Coastal Infrastructure                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sand Pumps                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Piers                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revetments                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Promenades                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Information and Communication Infrastructure                                 |     | 137             | 5 945           | 2 160           | 2 500                | 2 500           | 2 500              | 3 500                                               | 4 250                  | 2 100                  |
| Data Centres                                                                 |     | -               | 4 645           | 663             | 1 000                | 1 000           | 1 000              | 2 000                                               | 2 000                  | 1 000                  |
| Core Layers                                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Distribution Layers                                                          |     | 137             | 1 300           | 1 497           | 1 500                | 1 500           | 1 500              | 1 500                                               | 2 250                  | 1 100                  |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Community Assets                                                             |     | 8 830           | 17 163          | 30 714          | 66 188               | 91 508          | 91 508             | 22 402                                              | 10 198                 | 15 100                 |
| Community Facilities                                                         |     | 6 974           | 13 094          | 27 941          | 61 828               | 81 104          | 81 104             | 17 902                                              | 5 998                  | 10 400                 |



| Description                            | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                        |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                      | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Halls                                  |          | 496             | 59              | 1 436           | 5 475                | 5 090           | 5 090              | 2 750                                               | 250                    | -                      |
| Centres                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Crèches                                |          | -               | -               | 84              | 3 500                | 9 091           | 9 091              | 2 174                                               | 2 609                  | 6 500                  |
| Clinics/Care Centres                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Fire/Ambulance Stations                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Testing Stations                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Museums                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Galleries                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Theatres                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Libraries                              |          | 201             | 404             | 3 446           | -                    | 5 612           | 5 612              | -                                                   | -                      | -                      |
| Cemeteries/Crematoria                  |          | 870             | 9 386           | 19 999          | 48 821               | 56 821          | 56 821             | 3 043                                               | -                      | -                      |
| Police                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Parks                                  |          | 1 175           | 2 559           | 1 077           | 3 032                | 3 491           | 3 491              | 3 870                                               | 1 070                  | 1 700                  |
| Public Open Space                      |          | -               | 300             | 1 898           | 1 000                | 1 000           | 1 000              | 6 065                                               | 2 070                  | 2 200                  |
| Nature Reserves                        |          | 4 233           | 385             | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Public Ablution Facilities             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Markets                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Stalls                                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Abattoirs                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Airports                               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Taxi Ranks/Bus Terminals               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sport and Recreation Facilities        |          | 1 856           | 4 070           | 2 773           | 4 361                | 10 404          | 10 404             | 4 500                                               | 4 200                  | 4 700                  |
| Indoor Facilities                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outdoor Facilities                     |          | 1 856           | 4 070           | 2 773           | 4 361                | 10 404          | 10 404             | 4 500                                               | 4 200                  | 4 700                  |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                 |          | 276             | 4 070           | 2 087           | -                    | 760             | 760                | 400                                                 | 1 500                  | -                      |
| Monuments                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Historic Buildings                     |          | 276             | 4 070           | 2 087           | -                    | 760             | 760                | 400                                                 | 1 500                  | -                      |
| Works of Art                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Conservation Areas                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other Heritage                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Investment properties</b>           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Revenue Generating                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Non-revenue Generating                 |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Improved Property                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unimproved Property                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Other assets</b>                    |          | 5 211           | 9 014           | 27 385          | 41 423               | 23 624          | 23 624             | 47 964                                              | 22 350                 | 22 830                 |
| Operational Buildings                  |          | 5 211           | 8 813           | 19 994          | 32 545               | 13 734          | 13 734             | 36 050                                              | 16 650                 | 21 330                 |
| Municipal Offices                      |          | 4 691           | 8 813           | 4 109           | 5 400                | 4 550           | 4 550              | 5 050                                               | 15 000                 | 19 580                 |
| Pay/Enquiry Points                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Building Plan Offices                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Workshops                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Yards                                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | 250                    | 250                    |
| Stores                                 |          | -               | -               | 15 884          | 26 845               | 8 884           | 8 884              | 31 000                                              | 1 000                  | -                      |
| Laboratories                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Training Centres                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | 400                    | 1 500                  |
| Manufacturing Plant                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Depots                                 |          | 521             | -               | -               | 300                  | 300             | 300                | -                                                   | -                      | -                      |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Housing                                |          | -               | 200             | 7 392           | 8 878                | 9 890           | 9 890              | 11 914                                              | 5 700                  | 1 500                  |
| Staff Housing                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Social Housing                         |          | -               | 200             | 7 392           | 8 878                | 9 890           | 9 890              | 11 914                                              | 5 700                  | 1 500                  |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Biological or Cultivated Assets</b> |          | -               | 216             | 371             | -                    | -               | -                  | -                                                   | 500                    | -                      |
| Biological or Cultivated Assets        |          | -               | 216             | 371             | -                    | -               | -                  | -                                                   | 500                    | -                      |
| <b>Intangible Assets</b>               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Servitudes                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Licences and Rights                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water Rights                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Effluent Licenses                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Solid Waste Licenses                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Software and Applications     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Load Settlement Software Applications  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unspecified                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| Description                                                      | Ref      | 2022/23         | 2023/24         | 2024/25         | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                  |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                                | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Computer Equipment</b>                                        |          | -               | 720             | 498             | 500                  | 500             | 500                | 1 000                                               | 1 500                  | 500                    |
| Computer Equipment                                               |          | -               | 720             | 498             | 500                  | 500             | 500                | 1 000                                               | 1 500                  | 500                    |
| <b>Furniture and Office Equipment</b>                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Furniture and Office Equipment                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Machinery and Equipment</b>                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Machinery and Equipment                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Transport Assets</b>                                          |          | -               | -               | -               | -                    | -               | -                  | 2 500                                               | 2 500                  | -                      |
| Transport Assets                                                 |          | -               | -               | -               | -                    | -               | -                  | 2 500                                               | 2 500                  | -                      |
| <b>Land</b>                                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Land                                                             |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Zoo's, Marine and Non-biological Animals</b>                  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Living resources</b>                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Mature                                                           |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Immature                                                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoological plants and animals                                    |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Capital Expenditure on upgrading of existing assets</b> | <b>1</b> | <b>84 041</b>   | <b>106 197</b>  | <b>189 419</b>  | <b>355 623</b>       | <b>304 368</b>  | <b>304 368</b>     | <b>257 300</b>                                      | <b>170 316</b>         | <b>165 653</b>         |
| <b>Upgrading of Existing Assets as % of total capex</b>          |          | 0.0%            | 22.5%           | 40.0%           | 55.4%                | 51.2%           | 51.2%              | 44.4%                                               | 27.9%                  | 31.8%                  |
| <b>Upgrading of Existing Assets as % of deprecn"</b>             |          | 36.0%           | 50.8%           | 91.6%           | 157.4%               | 134.7%          | 134.7%             | 110.6%                                              | 71.7%                  | 67.7%                  |

#### 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 expenditure

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

| Vote Description                           | Ref | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        | Forecasts        |                  |                  |               |
|--------------------------------------------|-----|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|---------------|
|                                            |     | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Present value |
| <b>R thousand</b>                          |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Capital expenditure</b>                 | 1   |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER   |     | 60                                                  | 60                     | 60                     |                  |                  |                  |               |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES |     | 34 125                                              | 48 032                 | 34 283                 |                  |                  |                  |               |
| Vote 3 - INFRASTRUCTURE SERVICES           |     | 437 595                                             | 480 026                | 405 061                |                  |                  |                  |               |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |     | 51 522                                              | 48 513                 | 49 938                 |                  |                  |                  |               |
| Vote 5 - CORPORATE SERVICES                |     | 52 100                                              | 31 150                 | 31 180                 |                  |                  |                  |               |
| Vote 6 - FINANCIAL SERVICES                |     | 3 900                                               | 2 250                  | 250                    |                  |                  |                  |               |
| List entity summary if applicable          |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total Capital Expenditure</b>           |     | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         | -                | -                | -                | -             |
| <b>Future operational costs by vote</b>    | 2   |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER   |     | 23 036                                              | 24 531                 | 25 999                 |                  |                  |                  |               |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES |     | 123 861                                             | 108 074                | 133 560                |                  |                  |                  |               |
| Vote 3 - INFRASTRUCTURE SERVICES           |     | 1 416 376                                           | 1 515 985              | 1 751 887              |                  |                  |                  |               |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |     | 567 043                                             | 594 714                | 620 934                |                  |                  |                  |               |
| Vote 5 - CORPORATE SERVICES                |     | 205 996                                             | 239 148                | 254 144                |                  |                  |                  |               |
| Vote 6 - FINANCIAL SERVICES                |     | 157 835                                             | 170 009                | 178 832                |                  |                  |                  |               |
| List entity summary if applicable          |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total future operational costs</b>      |     | <b>2 494 147</b>                                    | <b>2 652 460</b>       | <b>2 965 357</b>       | -                | -                | -                | -             |
| <b>Future revenue by source</b>            | 3   |                                                     |                        |                        |                  |                  |                  |               |
| Exchange Revenue                           |     | 145 804                                             | 1 520 994              | 1 683 893              |                  |                  |                  |               |
| Service charges - Electricity              |     | 1 373 854                                           | 1 520 994              | 1 683 893              |                  |                  |                  |               |
| Service charges - Water                    |     | 224 651                                             | 235 883                | 247 677                |                  |                  |                  |               |
| Service charges - Waste Water Management   |     | 140 040                                             | 148 442                | 157 348                |                  |                  |                  |               |
| Service charges - Waste Management         |     | 124 857                                             | 132 348                | 140 289                |                  |                  |                  |               |
| Agency services                            |     | 4 159                                               | 4 367                  | 4 586                  |                  |                  |                  |               |
| List other revenues sources if applicable  |     |                                                     |                        |                        |                  |                  |                  |               |
| List entity summary if applicable          |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total future revenue</b>                |     | <b>2 013 365</b>                                    | <b>3 563 029</b>       | <b>3 917 686</b>       | -                | -                | -                | -             |
| <b>Net Financial Implications</b>          |     | <b>1 060 084</b>                                    | <b>(300 539)</b>       | <b>(431 558)</b>       | -                | -                | -                | -             |

**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                                           |                                                               |                |                                |               |                                          | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------|---------------------------------------------------------------|----------------|--------------------------------|---------------|------------------------------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                      |                                                               |                |                                |               |                                          | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Function                                             | Project Description                                           | Project Number | Own Strategic Objectives       | Ward Location | GPS Longitude                            |                                                     |                        |                        |
| <b>Parent municipality:</b>                          |                                                               |                |                                |               |                                          |                                                     |                        |                        |
| <i>List all capital projects grouped by Function</i> |                                                               |                |                                |               |                                          |                                                     |                        |                        |
| Cemeteries                                           | Vehicle Fleet: Cemeteries                                     | PC_0254        | Good Governance and Compliance | WC024         | 33°55'49.56"S18°52'41.49"E               | 1 000                                               | 1 000                  | –                      |
| Cemeteries                                           | Calcutta Memorial Park                                        | PC_0252        | Dignified Living               | Ward 18       | 33°55'49.56"S18°52'41.49"                | 3 043                                               | –                      | –                      |
| Community Development                                | Furniture, Tools & Equipment: Comm Development                | PC_0208        | Good Governance and Compliance | Admin HQ      | 33°55'49.56"S18°52'41.49"E               | 50                                                  | 60                     | 70                     |
| Community Development                                | Upgrading: Early Childhood Development Centres on Municipal L | PC_0193        | Good Governance and Compliance | WC024         | -33.9264811,18.8782654                   | 2 174                                               | 2 609                  | 6 500                  |
| Community Services: Library Services                 | Furniture, Tools & Equipment: Pniel Library                   | PC_0210        | Good Governance and Compliance | Admin HQ      | -33.9496697,18.8502516                   | –                                                   | 35                     | 20                     |
| Community Services: Library Services                 | Furniture, Tools and Equipment: Kayamandi                     | PC_0317        | Good Governance and Compliance | Admin HQ      | 33°51'10.78"S18°48'34.85"E               | –                                                   | 10                     | –                      |
| Community Services: Library Services                 | Library Books                                                 | PC_0211        | Good Governance and Compliance | WCO24         | 33°54'57.14"S18°50'53.52"E               | 200                                                 | 210                    | 21                     |
| Community Services: Library Services                 | Vehicles                                                      | PC_0366        | Good Governance and Compliance | WCO24         | 33°51'10.78"S18°48'34.85"E               | –                                                   | 300                    | –                      |
| Director: Community & Protection Services            | Furniture, Tools & Equipment : Protection Services            | PC_0416        | Good Governance and Compliance | WC024         | 33°51'10.78"S18°48'34.85"E               | –                                                   | 400                    | –                      |
| Disaster Management                                  | Re tarring of the Stellenbosch fire station drill yard        | PC_0355        | Safe Valley                    | WC024         | 33.9285° S, 18.8633° E                   | 1 000                                               | 1 000                  | –                      |
| Disaster Management                                  | Vehicle fleet: Disaster Management                            | PC_0363        | Safe Valley                    | WC024         | 33.92541° S, 18.87622° E                 | –                                                   | 5 000                  | –                      |
| Environmental Management: Implementation             | Furniture, Tools & Equipment: Air and Noise Control           | PC_0342        | Good Governance and Compliance | Admin HQ      | 33.92541° S, 18.87622° E                 | –                                                   | –                      | 150                    |
| 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               | 200                                                 | –                      | 250                    |
| Environmental Management: Urban Forestry             | Design and implement electronic Urban Forestry management too | 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               | 1 500                                               | –                      | –                      |
| Environmental Management: Urban Forestry             | Furniture, Tools & Equipment: Urban Forestry                  | PC_0241        | Good Governance and Compliance | Admin HQ      | 33°56'11.72"S; 18°51'42.14"E             | –                                                   | 2 000                  | 1 000                  |
| 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             | 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°55'49.56"S18°52'41.49"E               | 7 000                                               | 3 650                  | 13 827                 |
| Fire and Rescue Services                             | Furniture, Tools & Equipment: Fire                            | PC_0268        | Good Governance and Compliance | Admin HQ      | 33.9835425° S, 18.8461809° E             | 500                                                 | 100                    | 1 000                  |
| Fire and Rescue Services                             | Rescue equipment                                              | PC_0320        | Safe Valley                    | WC024         | 33.9257° S, 18.8768° E                   | 1 000                                               | –                      | 1 000                  |
| Fire and Rescue Services                             | Specialized Vehicles: Fire                                    | PC_0269        | Safe Valley                    | WC024         | 33.9257° S, 18.8768° E                   | –                                                   | –                      | 3 000                  |
| Fire and Rescue Services                             | Vehicle fleet: Fire Services                                  | PC_0364        | Safe Valley                    | WC024         | 33.9257° S, 18.8768° E                   | –                                                   | 1 000                  | –                      |
| Halls                                                | Furniture, Tools & Equipment: Halls                           | PC_0214        | Good Governance and Compliance | Admin HQ      | 33.9257° S, 18.8768° E                   | 200                                                 | 250                    | 250                    |
| Halls                                                | Upgrading of Halls                                            | PC_0215        | Dignified Living               | WC024         | 33°53'41.30"S19°06'05.59"E               | 1 000                                               | 500                    | 500                    |
| Halls                                                | Vehicle Fleet: Halls                                          | PC_0365        | Good Governance and Compliance | WC024         | Groendal Hall:33°53'41.30"S19°06'05.59"E | 500                                                 | 500                    | –                      |
| Law Enforcement and Security                         | K9 Unit                                                       | PC_0423        | Safe Valley                    | WC024         | 33°55'38.54"S18°52'52.33"E               | 870                                                 | –                      | –                      |
| Law Enforcement and Security                         | Furniture, Tools & Equipment: Law Enforcement                 | PC_0270        | Good Governance and Compliance | Admin HQ      | 33°56'11.72"S; 18°51'42.14"E             | –                                                   | 200                    | 200                    |
| Law Enforcement and Security                         | Install and Upgrade CCTV/ LPR Cameras In WC024                | PC_0271        | Safe Valley                    | WC024         | 33.9312° S, 18.8552° E                   | 2 500                                               | 2 500                  | 3 000                  |
| Law Enforcement and Security                         | Install Computerized Access Security Systems and CCTV Camer   | PC_0272        | Safe Valley                    | WC024         | 33.9312° S, 18.8552° E                   | 2 000                                               | 1 500                  | 1 500                  |
| Law Enforcement and Security                         | Law Enforcement Tools and Equipment                           | PC_0273        | Safe Valley                    | Admin HQ      | 33.9312° S, 18.8552° E                   | 1 500                                               | 750                    | 750                    |
| Law Enforcement and Security                         | Neighborhood Watch Safety equipment                           | PC_0274        | Safe Valley                    | WC024         | 33.9312° S, 18.8552° E                   | 500                                                 | 500                    | 500                    |
| Law Enforcement and Security                         | Security Upgrades                                             | PC_0275        | Safe Valley                    | WC024         | 33.9312° S, 18.8552° E                   | –                                                   | 250                    | 250                    |
| Law Enforcement and Security                         | Vehicle Fleet: Law Enforcement                                | PC_0276        | Good Governance and Compliance | WC024         | 33.9312° S, 18.8552° E                   | 3 000                                               | 3 000                  | 3 000                  |
| Parks and Cemeteries                                 | Beautification of Parks and Cemeteries                        | PC_0256        | Green and Sustainable Valley   | WC024         | 33.9312° S, 18.8552° E                   | 4 000                                               | 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                                               | –                      | –                      |
| Parks and Cemeteries                                 | Furniture, Tools & Equipment: Parks & Cemeteries              | PC_0258        | Good Governance and Compliance | Admin HQ      | 33°55'49.56"S18°52'41.49"E               | 300                                                 | 200                    | 500                    |
| 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                                               | –                      | –                      |

| Function                                      | Project Description                                            | Project Number | Own Strategic Objectives       | Ward Location | GPS Longitude                           | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|-----------------------------------------------|----------------------------------------------------------------|----------------|--------------------------------|---------------|-----------------------------------------|---------------------|------------------------|------------------------|
| Parks and Cemeteries                          | Upgrading of Parks                                             | PC_0265        | Green and Sustainable Valley   | WC024         | 33°55'49.56"S18°52'41.49"E              | –                   | –                      | 300                    |
| 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              | 200                 | 200                    | 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                  | –                      |
| Parks and Cemeteries                          | Upgrading of Parks                                             | PC_0265        | Green and Sustainable Valley   | WC024         | 33°55'49.56"S18°52'41.49"E              | 200                 | –                      | 200                    |
| Parks and Cemeteries                          | Beautification of Parks and Cemeteries                         | PC_0256        | Green and Sustainable Valley   | WC024         | 33.9312° S, 18.8552° E                  | 1 865               | 870                    | 1 000                  |
| Parks and Cemeteries                          | Fencing :Parks and Gardens                                     | PC_0257        | Safe Valley                    | WC024         | 33°55'49.56"S18°52'41.49"E              | 870                 | 870                    | 1 000                  |
| Sports Grounds and Picnic Sites               | Furniture, Tools & Equipment: Sports                           | PC_0222        | Good Governance and Compliance | Admin HQ      | 33°55'49.56"S18°52'41.49"E              | 350                 | 400                    | 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                 | 150                    | 150                    |
| Sports Grounds and Picnic Sites               | Jonkershoek Picnic Site                                        | PC_0243        | Valley of Possibility          | Ward 5        | 33°55'38.54"S18°52'52.33"E              | 300                 | 200                    | 200                    |
| Sports Grounds and Picnic Sites               | Recreational Equipment Sport                                   | PC_0229        | Valley of Possibility          | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 100                 | 300                    | 300                    |
| Sports Grounds and Picnic Sites               | Re-Surface of Netball/Tennis Courts                            | PC_0230        | Valley of Possibility          | WC024         | 33°55'38.54"S18°52'52.33"E              | 400                 | 400                    | 500                    |
| Sports Grounds and Picnic Sites               | Specialized Vehicles: Sports                                   | PC_0236        | Dignified Living               | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 700                 | 1 200                  | 1 200                  |
| Sports Grounds and Picnic Sites               | Upgrade of Sport Facilities                                    | PC_0235        | Dignified Living               | WC024         | 33°55'38.54"S18°52'52.33"E              | 3 200               | 3 700                  | 4 200                  |
| Sports Grounds and Picnic Sites               | Fencing: Sport Grounds (WC024)                                 | PC_0221        | Safe Valley                    | WC024         | 33°55'12"S 18°53'12"E                   | 1 300               | 500                    | 500                    |
| Traffic Services                              | Furniture, Tools & Equipment: Traffic Services                 | PC_0277        | Good Governance and Compliance | Admin HQ      | 33°53'16.82"S 18°57'47.96"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                  | –                   | 3 000                  | –                      |
| Traffic Services                              | Traffic Fleet                                                  | PC_0414        | Safe Valley                    | Ward 1        | 33.9285° S, 18.8633° E                  | 1 500               | 1 500                  | 1 500                  |
| Information and Communications Technology     | Fibre Optic Implementation                                     | PC_0322        | Good Governance and Compliance | Admin HQ      | Coordinate- 33.936370825046104, 18.8620 | 3 000               | 2 500                  | 2 500                  |
| Information and Communications Technology     | ICT Cable Reticulation and Management                          | PC_0323        | Valley of Possibility          | Admin HQ      | Coordinate- 33.936370825046104, 18.8620 | 1 000               | 1 500                  | 500                    |
| Information and Communications Technology     | Purchase and Replacement of Computer/software and Peripherals  | PC_0190        | Good Governance and Compliance | Admin HQ      | Coordinate- 33.936370825046104, 18.8620 | 2 500               | 3 500                  | 2 000                  |
| Information and Communications Technology     | Server Storage expansion and upgrades                          | PC_0325        | Good Governance and Compliance | Admin HQ      | Coordinate- 33.936370825046104, 18.8620 | 2 000               | 2 000                  | 1 000                  |
| Information and Communications Technology     | Upgrade and Expansion of IT Infrastructure Platforms           | PC_0191        | Good Governance and Compliance | Admin HQ      | Coordinate- 33.936370825046104, 18.8620 | 2 000               | 2 000                  | 2 500                  |
| Information and Communications Technology     | Upgrading Communication Network                                | PC_0328        | Safe Valley                    | Admin HQ      | Coordinate- 33.936370825046104, 18.8620 | 1 500               | 2 250                  | 1 100                  |
| Properties and Municipal Building Maintenance | Airconditioners                                                | PC_0192        | Dignified Living               | WC024         | Coordinate- 33.936370825046104, 18.8620 | 200                 | –                      | –                      |
| Properties and Municipal Building Maintenance | Furniture, Tools & Equipment: Property Management              | PC_0196        | Good Governance and Compliance | Admin HQ      | -33.93644332633396, 18.861778557547183  | –                   | 250                    | 500                    |
| Properties and Municipal Building Maintenance | Kayamandi: Upgrading of Makapula Hall                          | PC_0197        | Dignified Living               | Ward 14       | -33.93644332633396, 18.861778557547183  | 500                 | –                      | –                      |
| Properties and Municipal Building Maintenance | La Motte Fire Station                                          | PC_0424        | Safe Valley                    | Ward 2        | -33.917071026812, 18.84667236891008     | 100                 | –                      | –                      |
| Properties and Municipal Building Maintenance | Structural Improvement: General                                | PC_0199        | Valley of Possibility          | WC024         | 33°56'11.72"S; 18°51'42.14"E            | –                   | –                      | 2 000                  |
| Properties and Municipal Building Maintenance | Structural Maintenance/Upgrade: Beltana                        | PC_0201        | Valley of Possibility          | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 30 000              | –                      | –                      |
| Properties and Municipal Building Maintenance | Structural Upgrade: Heritage Building                          | PC_0204        | Valley of Possibility          | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 400                 | 1 500                  | –                      |
| Properties and Municipal Building Maintenance | Traffic Offices                                                | PC_0415        | Safe Valley                    | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 1 000               | 7 000                  | 7 000                  |
| Properties and Municipal Building Maintenance | Upgrading and conversion of Fire House to a Training Centre    | PC_0425        | Good Governance and Compliance | WC024         | 33°56'11.72"S; 18°51'42.14"E            | –                   | 400                    | 1 500                  |
| Properties and Municipal Building Maintenance | Upgrading Fencing                                              | PC_0206        | Safe Valley                    | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 300                 | 500                    | 500                    |
| Properties and Municipal Building Maintenance | Upgrading of New Office Space: Ryneveld Street                 | PC_0207        | Valley of Possibility          | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 1 600               | –                      | –                      |
| Properties and Municipal Building Maintenance | Upgrading of Office Space: Community Services (Urban Forestry) | PC_0426        | Good Governance and Compliance | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 1 000               | –                      | 80                     |
| Properties and Municipal Building Maintenance | Upgrading: Admin Building and Community Hall                   | PC_0420        | Valley of Possibility          | Ward 1        | 33°56'11.72"S; 18°51'42.14"E            | 2 250               | 250                    | –                      |
| Properties and Municipal Building Maintenance | Upgrading: Law Enforcement Offices                             | PC_0417        | Safe Valley                    | WC024         | -33.91017488821777, 19.119617086449953  | 2 500               | 2 500                  | –                      |
| Properties and Municipal Building Maintenance | Upgrading: Main Office Complex                                 | PC_0419        | Valley of Possibility          | WC024         | -33.932285312997536, 18.85599427456914  | 250                 | 5 000                  | 10 000                 |
| Financial Management Services                 | Furniture, Tools & Equipment: FS                               | PC_0282        | Good Governance and Compliance | Admin HQ      | 18.862091; -33.936386                   | 100                 | 90                     | 100                    |
| Financial Management Services                 | Furniture, Tools & Equipment: Rev n Exp                        | PC_0344        | Good Governance and Compliance | Admin HQ      | 18.862091; -33.936386                   | 150                 | 80                     | 75                     |
| Financial Management Services                 | Furniture, Tools & Equipment: SCM                              | PC_0345        | Good Governance and Compliance | Admin HQ      | 18.862091; -33.936386                   | 150                 | 80                     | 75                     |
| Financial Management Services                 | Vehicle Fleet: FMS                                             | PC_0330        | Good Governance and Compliance | Admin HQ      | 18.862091; -33.936386                   | 2 500               | 1 000                  | –                      |

| Function                    | Project Description                                              | Project Number | Own Strategic Objectives       | Ward Location | GPS Longitude                             | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|-----------------------------|------------------------------------------------------------------|----------------|--------------------------------|---------------|-------------------------------------------|---------------------|------------------------|------------------------|
| Financial Management Stores | Upgrade Municipal Stores                                         | PC_0421        | Good Governance and Compliance | Admin HQ      | 18.862091; -33.936386                     | 1 000               | 1 000                  | –                      |
| Electrical Services         | 20MW Renewable energy project                                    | PC_0379        | Green and Sustainable Valley   | WC024         | -33.9433218, 18.8271433                   | 520                 | –                      | –                      |
| Electrical Services         | Ad-Hoc Provision of Streetlighting                               | PC_0044        | Safe Valley                    | WC024         | -33.9433218, 18.8271433                   | 2 290               | 2 450                  | 2 622                  |
| Electrical Services         | Automatic Meter Reader                                           | PC_0046        | Green and Sustainable Valley   | WC024         | Entire Stellenbosch                       | 484                 | 532                    | 586                    |
| Electrical Services         | Battery Storage systems and rooftop PV for critical buildings    | PC_0384        | Green and Sustainable Valley   | WC024         | 18.862091; -33.936386                     | 3 453               | –                      | –                      |
| Electrical Services         | Battery Storage systems and rooftop PV for critical plants       | PC_0383        | Green and Sustainable Valley   | WC024         | -33.936321, 18.862055-33.936322, 18.8635  | 3 000               | 3 000                  | –                      |
| Electrical Services         | Cable Network: Franschoek                                        | PC_0304        | Dignified Living               | Ward 1        | -33.9441102, 18.826425-33.9039239, 18.95  | 5 000               | –                      | –                      |
| Electrical Services         | Cable replacement 66kV                                           | PC_0048        | Valley of Possibility          | WC024         | 18.862091; -33.936386                     | –                   | 11 037                 | 10 800                 |
| Electrical Services         | Control Room implementation                                      | PC_0382        | Green and Sustainable Valley   | WC024         | -33.943235, 18.827207                     | –                   | 300                    | –                      |
| Electrical Services         | Demand Side Management Geyser Control                            | PC_0049        | Green and Sustainable Valley   | WC024         | -33.9257795, 18.8813112                   | 500                 | 3 500                  | 3 500                  |
| Electrical Services         | Energy Balancing - Metering and Mini-Substations                 | PC_0052        | Valley of Possibility          | WC024         | Entire Stellenbosch                       | –                   | 500                    | 250                    |
| Electrical Services         | Furniture, Tools and Equipment: Electrical Services              | PC_0068        | Good Governance and Compliance | WC024         | 18.862091; -33.936386                     | –                   | 403                    | 443                    |
| Electrical Services         | Hot water load control                                           | PC_0381        | Green and Sustainable Valley   | WC024         | 18.862091; -33.936386                     | 500                 | –                      | –                      |
| Electrical Services         | Integrated National Electrification Programme                    | PC_0288        | Valley of Possibility          | Ward 1        | Entire Stellenbosch                       | –                   | 322                    | 322                    |
| Electrical Services         | Jan Marais Upgrade: Remove Existing Tx and replace with 20MV     | PC_0059        | Valley of Possibility          | WC024         | 18.862091; -33.936386                     | 4 500               | –                      | –                      |
| Electrical Services         | Meter Panels                                                     | PC_0063        | Green and Sustainable Valley   | WC024         | 33.9305695, 18.8778389                    | 250                 | 250                    | 250                    |
| Electrical Services         | Replace Ineffective Meters                                       | PC_0066        | Green and Sustainable Valley   | WC024         | 18.862091; -33.936386                     | 100                 | 500                    | 403                    |
| Electrical Services         | Streetlights R304                                                | PC_0305        | Dignified Living               | WC024         | 18.862091; -33.936386                     | 1 000               | 7 817                  | –                      |
| Electrical Services         | Substation 66kV equipment ( Jan Marais)                          | PC_0401        | Dignified Living               | WC024         | -33.900111, 18.838528, -33.924778, 18.855 | 1 590               | 1 458                  | 1 749                  |
| Electrical Services         | Substation 66kV equipment ( Main s)                              | PC_0402        | Dignified Living               | WC024         | '-33.930148, 18.877606'-33.904105, 18.847 | 1 590               | 1 458                  | 1 749                  |
| Electrical Services         | Substation 66kV equipment (Golf,)                                | PC_0399        | Dignified Living               | WC024         | '-33.930148, 18.877606'-33.904105, 18.847 | 1 590               | 1 458                  | 1 749                  |
| Electrical Services         | Substation 66kV equipment (Markotter)                            | PC_0400        | Dignified Living               | WC024         | '-33.930148, 18.877606'-33.904105, 18.847 | 398                 | 1 458                  | 1 749                  |
| Electrical Services         | Third transformer and associated works 20MVA Cloetesville        | PC_0072        | Dignified Living               | Ward 11       | '-33.930148, 18.877606'-33.904105, 18.847 | –                   | –                      | –                      |
| Electrical Services         | Turnkey - EPC of Hybrid inverter with Battery Storage Systems at | PC_0380        | Green and Sustainable Valley   | WC024         | 33°54'19.7, 18°50'48.4                    | 3 210               | –                      | –                      |
| Electrical Services         | Uninterrupted Power Supply for buildings                         | PC_0326        | Safe Valley                    | Admin HQ      | -33.932245, 18.856036                     | –                   | 2 000                  | –                      |
| Electrical Services         | Vehicles: Electrical Services                                    | PC_0075        | Dignified Living               | WC024         | -33.9350992, 18.84697749                  | 350                 | –                      | –                      |
| Electrical Services         | Bien don 66/11kV substation new                                  | PC_0047        | Valley of Possibility          | Ward 3        | -33.92563, 18.88310                       | 35 914              | 45 844                 | 58 200                 |
| Electrical Services         | Electricity Network: Pniel                                       | PC_0050        | Valley of Possibility          | Ward 4        | -33.8590333, 18.9747750                   | 3 500               | 3 500                  | 3 500                  |
| Electrical Services         | Jan Marais Upgrade: Remove Existing Tx and replace with 20MV     | PC_0059        | Valley of Possibility          | WC024         | 18.862091; -33.936386                     | 12 400              | –                      | –                      |
| Electrical Services         | Kayamandi new substation 11 kV switching station                 | PC_0060        | Dignified Living               | WC024         | -33.89112813591087, 18.95754230365397     | 25 500              | 7 200                  | –                      |
| Electrical Services         | Network Cable Replace 11 Kv                                      | PC_0064        | Valley of Possibility          | WC024         | 33.9184889, 18.8513250                    | 3 630               | 3 993                  | 4 392                  |
| Electrical Services         | Northern Extension Bulk Supply                                   | PC_0427        | Dignified Living               | Ward 12       | 18.862091; -33.936386                     | 27 000              | 35 500                 | –                      |
| Electrical Services         | Replace Control Panels 66 kV & Circuit breakers                  | PC_0065        | Dignified Living               | WC024         | -33.9053028, 18.8469944                   | 2 500               | –                      | –                      |
| Electrical Services         | SCADA Implementation                                             | PC_0385        | Green and Sustainable Valley   | WC024         | -33.927556, 18.863930-33.958841, 18.8530  | 4 000               | 4 000                  | –                      |
| Electrical Services         | STB Switchgear (11kV) SF6                                        | PC_0069        | Valley of Possibility          | WC024         | -33.961278, 18.855440                     | –                   | –                      | 0                      |
| Electrical Services         | Switchgear Substation Blake 2                                    | PC_0390        | Valley of Possibility          | Ward 11       | 33°56'11.72"S; 18°51'42.14"E              | 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 Paradyskloof                               | PC_0393        | Valley of Possibility          | Ward 21       | 18.862091; -33.936386                     | 3 500               | –                      | –                      |
| Electrical Services         | Switchgear Substation Technopark                                 | PC_0397        | 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 van der Stel                               | PC_0391        | Valley of Possibility          | Ward 7        | 18.862091; -33.936386                     | 3 500               | –                      | –                      |
| Electrical Services         | Switchgear Substation Welgevonden                                | PC_0398        | Valley of Possibility          | WC024         | 18.862091; -33.936386                     | –                   | 4 500                  | –                      |

| Function                      | Project Description                                                   | Project Number | Own Strategic Objectives       | Ward Location | GPS Longitude                                     | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|-------------------------------|-----------------------------------------------------------------------|----------------|--------------------------------|---------------|---------------------------------------------------|---------------------|------------------------|------------------------|
| Electrical Services           | Switvhgear Substation Kayamandi                                       | PC_0392        | Valley of Possibility          | WC024         | 18.862091; -33.936386                             | 3 500               | –                      | –                      |
| Electrical Services           | System Control Centre & Upgrade Telemetry:                            | PC_0071        | Dignified Living               | WC024         | 18.862091; -33.936386                             | 4 792               | 2 506                  | 2 632                  |
| Electrical Services           | Upgrade transformers at Main substation 7.5MVA to 20MVA               | PC_0073        | Dignified Living               | WC024         | 18.862091; -33.936386                             | 18 000              | 11 300                 | –                      |
| Electrical Services           | Electrification INEP                                                  | PC_0051        | Valley of Possibility          | Ward 1        | 18.862091; -33.936386                             | –                   | 9 037                  | 9 445                  |
| Infrastructure Services       | Furniture, Tools & Equipment: IS                                      | PC_0025        | Good Governance and Compliance | Admin HQ      | '-33.943235, 18.827207                            | 65                  | 115                    | 115                    |
| Project Management Unit (PMU) | Furniture, Tools & Equipment: PMU                                     | PC_0306        | Dignified Living               | WC024         | 18.862091; -33.936386                             | 110                 | 120                    | 130                    |
| Project Management Unit (PMU) | Upgrading Ad hoc Housing Projects                                     | PC_0339        | Dignified Living               | Ward 12       | 33°56'11.72"S; 18°51'42.14"E                      | 400                 | 500                    | 500                    |
| Project Management Unit (PMU) | Franschhoek Mooiwater 236                                             | PC_0327        | Dignified Living               | Ward 20       | 33°56'11.72"S; 18°51'42.14"E                      | –                   | –                      | –                      |
| Roads and Stormwater          | Adhoc Reconstruction Of Roads (WC024)                                 | PC_0127        | Valley of Possibility          | WC024         | 33°53'21"S 19°06'29"E                             | 2 391               | 5 000                  | 5 000                  |
| Roads and Stormwater          | Bridge Assessment and Design - Lacotte River Flood Resilience         | PC_0406        | Dignified Living               | Ward 3        | Roads listed as per conditional assessments       | 2 000               | 4 000                  | 7 000                  |
| Roads and Stormwater          | Bridge Assessment and Design - Stiebeuel River Pedestrian Bridge      | PC_0407        | Dignified Living               | Ward 3        | Projects listed as per Stormwater Master Plan     | 1 700               | 1 000                  | 1 000                  |
| Roads and Stormwater          | Bridge Assessment and Design Stellenbosch and surrounding             | PC_0408        | Dignified Living               | Ward 2,3      | Projects listed as per Stormwater Master Plan     | 1 500               | 1 500                  | 500                    |
| Roads and Stormwater          | Devon Valley Roads - Safety Improvements Structural Repairs           | PC_0131        | Dignified Living               | Ward 19       | Projects listed as per Stormwater Master Plan     | 500                 | –                      | –                      |
| Roads and Stormwater          | Furniture, Tools & Equipment: Roads & Stormwater                      | PC_0130        | Good Governance and Compliance | Admin HQ      | 18.862091; -33.936386                             | 100                 | 400                    | 400                    |
| Roads and Stormwater          | Reseal Roads - Franschhoek & Surrounding                              | PC_0139        | Dignified Living               | Ward 1        | 18.862091; -33.936386                             | 1 500               | 2 000                  | 3 000                  |
| Roads and Stormwater          | Reseal Roads - Klapmuts, Raithby & Surrounding                        | PC_0136        | Dignified Living               | Ward 18       | Roads listed as per conditional assessments       | 1 000               | –                      | –                      |
| Roads and Stormwater          | Reseal Roads - Kylemore & Surrounding                                 | PC_0137        | Dignified Living               | Ward 3        | Roads listed as per conditional assessments       | –                   | 1 500                  | 1 500                  |
| Roads and Stormwater          | Reseal Roads - Stellenbosch & Surrounding                             | PC_0138        | Dignified Living               | WC024         | 18.862091; -33.936386                             | 3 500               | 5 000                  | 8 000                  |
| Roads and Stormwater          | River Rehabilitation Implementation                                   | PC_0140        | Dignified Living               | WC024         | 18.862091; -33.936386                             | 1 500               | 2 000                  | 1 500                  |
| Roads and Stormwater          | Specialized Vehicles: Roads and Stormwater                            | PC_0333        | Good Governance and Compliance | WC024         | 18.862091; -33.936386                             | 6 000               | 2 000                  | 5 000                  |
| Roads and Stormwater          | Upgrade Stormwater Retention Facilities                               | PC_0144        | Dignified Living               | WC024         | 18.862091; -33.936386                             | –                   | 500                    | –                      |
| Roads and Stormwater          | Upgrade Stormwater System                                             | PC_0291        | Dignified Living               | WC024         | Projects listed as per Stormwater Master Plan     | 300                 | 600                    | 400                    |
| Roads and Stormwater          | Upgrade: Lower Dorp Street                                            | PC_0409        | Dignified Living               | Ward 11       | Projects listed as per Stormwater Master Plan     | 4 000               | 4 000                  | –                      |
| Roads and Stormwater          | Vehicles Fleet: Roads and Stormwater                                  | PC_0368        | Good Governance and Compliance | WC024         | SRMP076: Dorp Street                              | –                   | 500                    | 500                    |
| Roads and Stormwater          | Wilderbosch Extension to Trumali                                      | PC_0147        | Valley of Possibility          | Ward 2        | 33°56'11.72"S; 18°51'42.14"E                      | –                   | 1 500                  | –                      |
| Roads and Stormwater          | Wilderbosch Extension to Technopark                                   | PC_0370        | Valley of Possibility          | Ward 2        | SRMP053: Wildebosch Rd Ext - North                | –                   | 2 000                  | 2 000                  |
| Roads and Stormwater          | Parking Area Upgrades - Stellenbosch                                  | PC_0135        | Valley of Possibility          | WC024         | SRMP052: Wildebosch Extension South               | –                   | 1 000                  | –                      |
| Roads and Stormwater          | Adhoc Reconstruction Of Roads (WC024)                                 | PC_0127        | Valley of Possibility          | WC024         | 33°53'21"S 19°06'29"E                             | 2 609               | –                      | 3 000                  |
| Traffic Engineering           | Adhoc Intersection Improvements                                       | PC_0310        | Safe Valley                    | WC024         | Roads listed as per conditional assessments       | –                   | –                      | 2 000                  |
| Traffic Engineering           | Bird Street Dualling - Adam Tas to Kayamandi                          | PC_0148        | Dignified Living               | WC024         | 33°56'11.72"S; 18°51'42.14"E                      | –                   | 10 000                 | 50 000                 |
| Traffic Engineering           | Furniture, Tools & Equipment: Traffic Engineering                     | PC_0150        | Dignified Living               | Admin HQ      | 35°55'19,39" S 18°51'15,78" E                     | 100                 | 150                    | 150                    |
| Traffic Engineering           | Jamestown Transport Network - School Street                           | PC_0151        | Dignified Living               | Ward 21       | 18.862091; -33.936386                             | 16 000              | –                      | –                      |
| Traffic Engineering           | Main Road Intersection Improvements: Franschhoek                      | PC_0152        | Dignified Living               | Ward 1        | 35°58'58,69" S 18°51'07,00" E                     | –                   | –                      | 1 500                  |
| Traffic Engineering           | Main road intersection improvements: Helshoogte rd/La Colline         | PC_0154        | Dignified Living               | Ward 1        | 33°56'11.72"S; 18°51'42.14"E                      | –                   | –                      | 2 000                  |
| Traffic Engineering           | Pedestrian Crossing Implementation                                    | PC_0158        | Safe Valley                    | WC024         | 35°55'18,69" S 18°51'40,34" E                     | 300                 | –                      | –                      |
| Traffic Engineering           | Raised Intersection Implementation                                    | PC_0159        | Safe Valley                    | WC024         | 18.862091; -33.936386                             | 500                 | 600                    | –                      |
| Traffic Engineering           | Road Safety Improvements                                              | PC_0160        | Safe Valley                    | WC024         | 18.862091; -33.936386                             | 500                 | 1 000                  | 500                    |
| Traffic Engineering           | Road Upgrades at School Precincts                                     | PC_0311        | Dignified Living               | WC024         | Projects as listed in the Road Safety Master Plan | 500                 | 500                    | 500                    |
| Traffic Engineering           | Specialized Equipment: Roadmarking Machine + Trailer                  | PC_0162        | Good Governance and Compliance | WC024         | 35°56'47,98" S 18°51'36,96" E                     | –                   | 1 000                  | 500                    |
| Traffic Engineering           | Traffic Calming Projects: Implementation                              | PC_0163        | Safe Valley                    | Admin HQ      | 18.862091; -33.936386                             | 1 000               | 1 000                  | 1 000                  |
| Traffic Engineering           | Traffic Management Improvement Programme                              | PC_0164        | Safe Valley                    | WC024         | 18.862091; -33.936386                             | 1 000               | –                      | –                      |
| Traffic Engineering           | Traffic Signal Control: Installation and Upgrading of Traffic Signals | PC_0165        | Safe Valley                    | WC024         | Projects as listed in the Road Safety Master Plan | 1 700               | 1 700                  | 1 700                  |
| Traffic Engineering           | Traffic Signal Management System                                      | PC_0166        | Safe Valley                    | WC024         | 18.862091; -33.936386                             | 500                 | 1 500                  | 1 500                  |



| Function                                  | Project Description                                                       | Project Number | Own Strategic Objectives       | Ward Location                  | GPS Longitude                             | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|-------------------------------------------|---------------------------------------------------------------------------|----------------|--------------------------------|--------------------------------|-------------------------------------------|---------------------|------------------------|------------------------|
| Traffic Engineering                       | Universal Access Implementation                                           | PC_0167        | Safe Valley                    | WC024                          | 18.862091; -33.936386                     | 300                 | –                      | –                      |
| Traffic Engineering                       | Main Road Intersection Improvements: R44 / Merriman Street                | PC_0155        | Dignified Living               | WC024                          | -33.94244; 1 8.83 250                     | 1 500               | 3 000                  | 2 000                  |
| Traffic Engineering                       | Main Road Intersection Improvements: Strand / Adam Tas / Alexander        | PC_0156        | Dignified Living               | Ward 10                        | 35°55'58,23" S 18°51'09,96" E             | 17 000              | 24 943                 | –                      |
| Transport Planning                        | Adam Tas - Corridor Transport                                             | PC_0169        | Safe Valley                    | Ward 11                        | 35°56'13,69" S 18°51'05,14" E             | 1 500               | 1 000                  | –                      |
| Transport Planning                        | Adam Tas - Technopark Link Road                                           | PC_0168        | Safe Valley                    | WC024                          | 18.862091; -33.936386                     | 3 998               | 5 000                  | 25 000                 |
| Transport Planning                        | Bicycle Lockup Facilities                                                 | PC_0170        | Safe Valley                    | Ward 11                        | SRMP002: Portion Western Bypass           | 300                 | –                      | –                      |
| Transport Planning                        | Comprehensive Integrated Transport Plan                                   | PC_0171        | Good Governance and Compliance | WC024                          | 18.862091; -33.936386                     | 2 000               | 1 314                  | 1 000                  |
| Transport Planning                        | Cycle Plan - Design & Implementation                                      | PC_0173        | Safe Valley                    | WC024                          | 18.862091; -33.936386                     | 500                 | 500                    | 500                    |
| Transport Planning                        | Non-Motorised Transport Implementation                                    | PC_0177        | Safe Valley                    | WC024                          | Projects as listed in the NMT Master Plan | –                   | 3 000                  | 2 000                  |
| Transport Planning                        | Non-Motorised Transport Plan                                              | PC_0352        | Safe Valley                    | WC024                          | Projects as listed in the NMT Master Plan | 2 000               | –                      | 1 000                  |
| Transport Planning                        | Park and Ride (Transport Interchange)                                     | PC_0178        | Safe Valley                    | WC024                          | 18.862091; -33.936386                     | –                   | 2 000                  | 5 000                  |
| Transport Planning                        | Provision of Bulk Parking Planning & Development                          | PC_0313        | Safe Valley                    | WC024                          | Park and Ride Study underway              | 500                 | –                      | –                      |
| Transport Planning                        | Public Transport Facilities (taxi ranks) new                              | PC_0428        | Safe Valley                    | WC024                          | 18.862091; -33.936386                     | 500                 | 500                    | –                      |
| Transport Planning                        | Public Transport Facilities (Taxi Ranks) Adhoc Upgrades                   | PC_0314        | Safe Valley                    | Ward 1                         | 33°56'11.72"S; 18°51'42.14"E              | 500                 | 500                    | –                      |
| Transport Planning                        | Public Transport Infrastructure ( Public Transport Shelters & Embankment) | PC_0180        | Valley of Possibility          | WC024                          | 18.862091; -33.936386                     | 400                 | 400                    | 400                    |
| Transport Planning                        | Public Transport Planning - WC024                                         | PC_0181        | Valley of Possibility          | WC024                          | 18.862091; -33.936386                     | 1 000               | 1 000                  | –                      |
| Transport Planning                        | Re-design of Bergzicht Public Transport Facility                          | PC_0183        | Valley of Possibility          | WC024                          | 18.862091; -33.936386                     | 1 000               | 1 500                  | 2 000                  |
| Transport Planning                        | Stellenbosch - Bicycle network                                            | PC_0184        | Valley of Possibility          | WC024                          | 18.862091; -33.936386                     | 200                 | –                      | –                      |
| Transport Planning                        | Comprehensive Integrated Transport Plan                                   | PC_0171        | Good Governance and Compliance | WC024                          | 18.862091; -33.936386                     | 570                 | 597                    | 623                    |
| Transport Planning                        | Non-Motorised Transport Implementation                                    | PC_0177        | Safe Valley                    | WC024                          | 18.862091; -33.936386                     | 2 000               | –                      | 2 000                  |
| Waste Management: Solid Waste Management  | Furniture, Tools & Equipment: Solid Waste                                 | PC_0029        | Dignified Living               | Admin HQ                       | 18.862091; -33.936386                     | 50                  | 50                     | 50                     |
| Waste Management: Solid Waste Management  | Major Drop-Offs: Construction - Franschoek                                | PC_0032        | Green and Sustainable Valley   | Ward 1                         | 18.862091; -33.936386                     | 1 000               | 5 000                  | –                      |
| Waste Management: Solid Waste Management  | Major Drop-offs: Construction - Klapmuts                                  | PC_0033        | Green and Sustainable Valley   | Ward 18                        | -33.894278 S, 19.079133 E                 | 7 142               | 2 000                  | –                      |
| Waste Management: Solid Waste Management  | Mini Waste drop-off facilities                                            | PC_0351        | Green and Sustainable Valley   | WC024                          | -33.806179 S, 18.855489 E                 | 500                 | 200                    | –                      |
| 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              | 9 000               | 4 500                  | 5 000                  |
| Waste Management: Solid Waste Management  | Upgrade Material Recovery Facility                                        | PC_0303        | Dignified Living               | WC024                          | 33°56'11.72"S; 18°51'42.14"E              | 500                 | 4 300                  | 1 000                  |
| Waste Management: Solid Waste Management  | Waste containers                                                          | PC_0369        | Green and Sustainable Valley   | WC024                          | 33°56'47.1"S 18°49'13.7"E                 | 200                 | 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                    |
| Waste Management: Solid Waste Management  | Expansion of the landfill site (New cells)                                | PC_0026        | Green and Sustainable Valley   | WC024                          | 33°56'47.1"S 18°49'13.7"E                 | –                   | 23 000                 | –                      |
| 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              | –                   | 2 000                  | –                      |
| Water and Wastewater Services: Sanitation | Compilation of Water Service Development Plan (tri-annually)              | PC_0108        | Good Governance and Compliance | WC024                          | 33°56'24.44"S; 18°49'11.43"E              | 1 000               | 815                    | 500                    |
| Water and Wastewater Services: Sanitation | Construction of New Dwarsriver Sewer Pumpstation.                         | PC_0404        | Dignified Living               | Pniel, Lanquedoc, Johannesburg | 33°56'11.72"S; 18°51'42.14"E              | 1 500               | 15 000                 | 10 000                 |
| Water and Wastewater Services: Sanitation | Furniture, Tools & Equipment: Sanitation                                  | PC_0114        | Dignified Living               | Admin HQ                       | 33°53'27.9 18°57'50.7"E                   | 200                 | 400                    | 500                    |
| Water and Wastewater Services: Sanitation | Pond rehabilitation and pond pumping systems construction WWTP            | PC_0338        | Dignified Living               | WC024                          | 33°56'11.72"S; 18°51'42.14"E              | 250                 | 4 100                  | –                      |
| Water and Wastewater Services: Sanitation | Sewer Pumpstation & Telemetry Upgrade                                     | PC_0104        | Dignified Living               | WC024                          | 33°56'11.72"S; 18°51'42.14"E              | 3 750               | 1 500                  | 2 500                  |
| Water and Wastewater Services: Sanitation | Sewerpipe Replacement                                                     | PC_0105        | Dignified Living               | WC024                          | 33°56'11.72"S; 18°51'42.14"E              | 7 000               | 5 000                  | 8 000                  |
| Water and Wastewater Services: Sanitation | Specialized Vehicles: Sanitation                                          | PC_0106        | Dignified Living               | WC024                          | 33°56'11.72"S; 18°51'42.14"E              | 3 000               | 3 000                  | 3 000                  |
| Water and Wastewater Services: Sanitation | Update Sewer Masterplan                                                   | PC_0107        | Good Governance and Compliance | WC024                          | 18.862091; -33.936386                     | 1 500               | 750                    | 1 500                  |
| Water and Wastewater Services: Sanitation | Upgrade Laboratory Equipment                                              | PC_0115        | Dignified Living               | Admin HQ                       | 33°56'11.72"S; 18°51'42.14"E              | –                   | 250                    | 250                    |
| Water and Wastewater Services: Sanitation | Upgrade of Dwarsriver Bulk Sewer network and pump lines                   | PC_0405        | Dignified Living               | Pniel, Lanquedoc, Johannesburg | 33°56'11.72"S; 18°51'42.14"E              | –                   | 2 000                  | 2 000                  |
| Water and Wastewater Services: Sanitation | Vehicles: Sanitation                                                      | PC_0126        | Good Governance and Compliance | WC024                          | 33°53'27.9 18°57'50.7"E                   | 1 000               | –                      | 1 250                  |
| Water and Wastewater Services: Sanitation | Vlottenburg Outfall Sewer: Construction of Digteby Sewerpipe (Se          | PC_0337        | Dignified Living               | Whole of the Municipality      | 18.862091; -33.936386                     | 50                  | –                      | –                      |
| Water and Wastewater Services: Sanitation | Extension Of WWTTW: Stellenbosch                                          | PC_0112        | Dignified Living               | Ward 11                        | 33°56'11.72"S; 18°51'42.14"E              | –                   | –                      | 36 250                 |



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|-------------------------------------------|-----------------------------------------------------------|----------------|--------------------------------|---------------------------------------------|------------------------------|---------------------|------------------------|------------------------|
| Water and Wastewater Services: Sanitation | Refurbish Plant & Equipment - Raitby WWTW                 | PC_0113        | Dignified Living               | WC024                                       | 33°56'39.2 18°49'31.0"E      | 1 000               | 8 000                  | –                      |
| Water and Wastewater Services: Sanitation | Upgrade of WWTW Wemmershoek                               | PC_0111        | Dignified Living               | Ward 1                                      | 34°01'42.9 18°47'38.4"E      | 1 000               | –                      | –                      |
| Water and Wastewater Services: Sanitation | Upgrade of WWTW: Klapmuts                                 | PC_0110        | Dignified Living               | Ward 18                                     | 33°52'30.9 19°02'12.9"E      | 3 949               | 2 500                  | 12 500                 |
| Water and Wastewater Services: Sanitation | Construction of New Dwaarsriver Sewer Pumpstation.        | PC_0404        | Dignified Living               | Pniel, Lanquedoc, Johannesburg              | 33°56'11.72"S; 18°51'42.14"E | –                   | –                      | 10 000                 |
| Water and Wastewater Services: Sanitation | Upgrade of WWTW: Klapmuts                                 | PC_0110        | Dignified Living               | Ward 18                                     | 33°52'30.9 19°02'12.9"E      | 26 324              | –                      | 17 500                 |
| Water and Wastewater Services: Water      | Bulk Water Supply Pipe: Cloeteville/ Idas Valley          | PC_0079        | Valley of Possibility          | Ward 6                                      | 33°48'12.5 18°51'31.7"E      | 11 700              | –                      | –                      |
| Water and Wastewater Services: Water      | Bulk Water Upgrades Franschoek                            | PC_0084        | Valley of Possibility          | Ward 1                                      | 33°54'15.6 18°51'17.7"E      | 500                 | –                      | –                      |
| Water and Wastewater Services: Water      | Chlorination Installation: Upgrade                        | PC_0085        | Valley of Possibility          | WC024                                       | 33°54'37.1 19°08'22.9"E      | 500                 | –                      | –                      |
| Water and Wastewater Services: Water      | Dwaarsriver Bulk Supply Augmentation and Network Upgrades | PC_0086        | Valley of Possibility          | Ward 4                                      | 33°56'11.72"S; 18°51'42.14"E | –                   | –                      | 500                    |
| Water and Wastewater Services: Water      | Furniture, Tools & Equipment: Water                       | PC_0087        | Dignified Living               | Admin HQ                                    | 33°56'11.72"S; 18°51'42.14"E | 200                 | 200                    | 250                    |
| Water and Wastewater Services: Water      | New Reservoir & Pipeline: Vlottenburg                     | PC_0089        | Dignified Living               | Ward 20                                     | 18.862091; -33.936386        | 11 985              | 11 690                 | 4 000                  |
| Water and Wastewater Services: Water      | Reservoirs and Dam Safety                                 | PC_0091        | Dignified Living               | WC024                                       | 33°57'31.4 18°46'29.6"E      | 1 250               | 2 000                  | –                      |
| Water and Wastewater Services: Water      | Specialized Vehicles: Water                               | PC_0092        | Good Governance and Compliance | WC024                                       | 33°57'31.4 18°46'29.6"E      | 3 000               | 3 000                  | 6 000                  |
| Water and Wastewater Services: Water      | Uniepark & Helshoogte Storage and Supply scheme           | PC_0332        | Dignified Living               | WC024                                       | 18.862091; -33.936386        | 1 000               | 1 000                  | –                      |
| Water and Wastewater Services: Water      | Update Water Masterplan                                   | PC_0093        | Dignified Living               | WC024                                       | 33°55'29.7 18°53'19.4"E      | 1 250               | 1 500                  | 1 500                  |
| Water and Wastewater Services: Water      | Upgrade and Replace Water Meters                          | PC_0094        | Dignified Living               | WC024                                       | 33°56'11.72"S; 18°51'42.14"E | 6 000               | 7 000                  | 7 000                  |
| Water and Wastewater Services: Water      | Vehicles: Water                                           | PC_0095        | Good Governance and Compliance | WC024                                       | 33°56'11.72"S; 18°51'42.14"E | 3 000               | 2 000                  | 750                    |
| Water and Wastewater Services: Water      | Water Conservation & Demand Management                    | PC_0096        | Good Governance and Compliance | WC024                                       | 18.862091; -33.936386        | 2 000               | 2 500                  | –                      |
| Water and Wastewater Services: Water      | Water Telemetry Upgrade                                   | PC_0097        | Good Governance and Compliance | WC024                                       | 33°56'11.72"S; 18°51'42.14"E | 2 000               | 3 000                  | –                      |
| Water and Wastewater Services: Water      | Waterpipe Replacement                                     | PC_0100        | Dignified Living               | WC024                                       | 33°56'11.72"S; 18°51'42.14"E | 10 000              | 10 000                 | 10 000                 |
| Water and Wastewater Services: Water      | New Reservoir & Pipeline: Vlottenburg                     | PC_0089        | Dignified Living               | Ward 20                                     | 18.862091; -33.936386        | –                   | 6 310                  | –                      |
| Water and Wastewater Services: Water      | Bulk Water Supply Pipe and Reservoir: Stellenbosch        | PC_0080        | Valley of Possibility          | Ward 13                                     | 33°57'31.4 18°46'29.6"E      | 28 282              | 8 000                  | –                      |
| Water and Wastewater Services: Water      | Reservoirs and Dam Safety                                 | PC_0091        | Dignified Living               | WC024                                       | 33°57'31.4 18°46'29.6"E      | –                   | –                      | 3 000                  |
| Water and Wastewater Services: Water      | Upgrade of IdasValley WTP                                 | PC_0403        | Dignified Living               | Stellenbosch,Idasvalley, Kayamandi, Vlotter | 33°57'31.4 18°46'29.6"E      | 1 500               | 4 035                  | 10 000                 |
| Water and Wastewater Services: Water      | Water Conservation & Demand Management                    | PC_0096        | Good Governance and Compliance | WC024                                       | 18.862091; -33.936386        | –                   | –                      | 3 000                  |
| Water and Wastewater Services: Water      | Waterpipe Replacement                                     | PC_0100        | Dignified Living               | WC024                                       | 33°56'11.72"S; 18°51'42.14"E | –                   | –                      | –                      |
| Water and Wastewater Services: Water      | Bulk Water Supply Pipe and Reservoir: Stellenbosch        | PC_0080        | Valley of Possibility          | Ward 13                                     | 33°57'31.4 18°46'29.6"E      | 2 609               | –                      | –                      |
| Water and Wastewater Services: Water      | Bulk Water Supply Pipe: Cloeteville/ Idas Valley          | PC_0079        | Valley of Possibility          | Ward 6                                      | 33°48'12.5 18°51'31.7"E      | 12 300              | –                      | –                      |
| Water and Wastewater Services: Water      | Upgrade of IdasValley WTP                                 | PC_0403        | Dignified Living               | Stellenbosch,Idasvalley, Kayamandi, Vlotter | 33°57'31.4 18°46'29.6"E      | –                   | 35 965                 | –                      |
| Municipal Manager                         | Furniture, Tools & Equipment: MM                          | PC_0001        | Good Governance and Compliance | Admin HQ                                    | 18.862091; -33.936386        | 60                  | 60                     | 60                     |
| Building Control                          | Furniture, Tools & Equipment: Building Control            | PC_0343        | Dignified Living               | Admin HQ                                    | 18.862091; -33.936386        | 150                 | 150                    | 180                    |
| Development Planning                      | Furniture, Tools and Equipment: Spatial Planning          | PC_0297        | Dignified Living               | Admin HQ                                    | 18.862091; -33.936386        | 80                  | 85                     | 90                     |
| Economic Development & Tourism            | Furniture, Tools & Equipment: LED                         | PC_0285        | Dignified Living               | Admin HQ                                    | 18.862091; -33.936386        | 80                  | 80                     | 85                     |
| Economic Development & Tourism            | Restoration of Landbou Saal                               | PC_0374        | Good Governance and Compliance | Admin HQ                                    | 18.862091; -33.936386        | 1 613               | 538                    | –                      |
| Housing Administration                    | Flats: Interior Upgrading - Kayamandi                     | PC_0195        | Dignified Living               | WC024                                       | 18.865 ; -33.939             | 6 300               | 4 700                  | –                      |
| Housing Administration                    | Furniture, Tools & Equipment: Housing Administration      | PC_0301        | Dignified Living               | Ward 4                                      | 33°55'13.7"S 18°50'54.4"E    | 170                 | 180                    | 190                    |
| Housing Administration                    | Upgrading of Flats: General                               | PC_0359        | Dignified Living               | WC024                                       | Admin HQ                     | 3 000               | –                      | –                      |
| Housing Administration                    | Upgrading of Lapland waste water                          | PC_0376        | Dignified Living               | Ward 10                                     | 18.862091; -33.936386        | 4 000               | 2 000                  | –                      |
| Housing Administration                    | Vehicles fleet : Housing Administration                   | PC_0375        | Good Governance and Compliance | WC024                                       | 33°55'40.0"S 18°51'38.6"E    | 1 000               | –                      | –                      |
| Housing Administration                    | Kayamandi Hostels                                         | PC_0373        | Dignified Living               | WC024                                       | 18.862091; -33.936386        | 1 614               | –                      | –                      |
| Housing Development                       | Furniture, Tools & Equipment: Housing Development         | PC_0010        | Good Governance and Compliance | Admin HQ                                    | 33°55'13.7"S 18°50'54.4"E    | 150                 | 80                     | 85                     |
| Housing Development                       | Housing projects                                          | PC_0348        | Dignified Living               | WC024                                       | 18.862091; -33.936386        | 320                 | 330                    | 340                    |
| Housing Development                       | Adam Tas Corridor Precinct 10                             | PC_0014        | Dignified Living               | Ward 12                                     | 33°56'11.72"S; 18°51'42.14"E | –                   | 8 696                  | 20 000                 |

| Function                                                               | Project Description                                      | Project Number | Own Strategic Objectives | Ward Location | GPS Longitude                           | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|------------------------------------------------------------------------|----------------------------------------------------------|----------------|--------------------------|---------------|-----------------------------------------|---------------------|------------------------|------------------------|
| Housing Development                                                    | Erf 7001 Cloetesville (380) FLISP                        | PC_0003        | Dignified Living         | Ward 17       | 33°54'53"S 18°50'12"E                   | 6 957               | 6 957                  | –                      |
| Housing Development                                                    | Jamestown: Housing (Phase 2 & 3)                         | PC_0011        | Dignified Living         | Ward 21       | 33°54'14"S 18°51'19"E                   | 4 348               | 13 913                 | –                      |
| Housing Development                                                    | La Motte Old Forest Station (±430 services & ±430 units) | PC_0016        | Dignified Living         | Ward 2        | 33°58'59"S 18°50'40"E (Farm 527/7 — Pha | –                   | 3 261                  | 6 522                  |
| Housing Development                                                    | ISSP Kayamandi                                           | PC_0350        | Dignified Living         | Ward 12       | 33°53'55"S 19°04'33"E (Farm 1158/1)     | 870                 | 870                    | –                      |
| Housing Development                                                    | Kayamandi Town Centre                                    | PC_0013        | Dignified Living         | Ward 12       | 33°53'39"S 19°04'14"E                   |                     | 435                    |                        |
| Housing Development                                                    | Klapmuts La Rochelle (100)                               | PC_0015        | Dignified Living         | Ward 18       | 33°55'30"S 18°50'47"E (Enkanini)        | 330                 | 2 609                  | 3 130                  |
| IHS: Informal Settlements                                              | Access to Basic Services                                 | PC_0360        | Dignified Living         | WC024         | 33°48'50"S 18°52'08"E                   | 1 000               | 1 000                  | 1 500                  |
| IHS: Informal Settlements                                              | Emergency Housing                                        | PC_0429        | Dignified Living         | WC024         | 18.862091; -33.936386                   | 2 000               | 2 000                  | 2 000                  |
| IHS: Informal Settlements                                              | Furniture, Tools & Equipment: Informal Settlements       | PC_0377        | Dignified Living         | WC024         | 33°56'11.72"S; 18°51'42.14"E            | 50                  | 50                     | 51                     |
| Town Planning                                                          | Furniture, Tools & Equipment: Town Planning              | PC_0346        | Dignified Living         | Admin HQ      | 18.862091; -33.936386                   | 95                  | 100                    | 110                    |
| <b>Parent Capital expenditure</b>                                      |                                                          |                |                          |               |                                         | <b>579 302</b>      | <b>610 030</b>         | <b>520 771</b>         |
| <b>Entities:</b><br><i>List all capital projects grouped by Entity</i> |                                                          |                |                          |               |                                         |                     |                        |                        |
|                                                                        |                                                          |                |                          |               |                                         |                     |                        |                        |
| <b>Entity Capital expenditure</b>                                      |                                                          |                |                          |               |                                         | <b>–</b>            | <b>–</b>               | <b>–</b>               |
| <b>Total Capital expenditure</b>                                       |                                                          |                |                          |               |                                         | <b>579 302</b>      | <b>610 030</b>         | <b>520 771</b>         |

#### 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

- -0 0

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

| R thousand                                    |                                                                                                   |              |                                |                                        | Current Year 2025/26 |                          | 2026/27 Medium Term Revenue & Expenditure Framework |                 |                    |                     |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------|--------------|--------------------------------|----------------------------------------|----------------------|--------------------------|-----------------------------------------------------|-----------------|--------------------|---------------------|
|                                               | Function                                                                                          | Project name |                                |                                        | Project number       | Own Strategic Objectives | GPS Longitude                                       | Original Budget | Full Year Forecast | Budget Year 2026/27 |
| Parent municipality:                          |                                                                                                   |              |                                |                                        |                      |                          |                                                     |                 |                    |                     |
| List all capital projects grouped by Function |                                                                                                   |              |                                |                                        |                      |                          |                                                     |                 |                    |                     |
| Waste Management: Solid Waste Management      | Landfill Gas To Energy                                                                            | PC_0031      | Green and Sustainable Valley   | 33°56'24.44"S; 18°49'11.43"E           | 500                  | –                        | –                                                   | –               | –                  | –                   |
| Waste Management: Solid Waste Management      | Major Drop-Offs: Construction - Franschoek                                                        | PC_0032      | Green and Sustainable Valley   | 33°53'38.65"S; 19° 4'45.70"E           | 4 752                | 5 209                    | 1 000                                               | 5 000           | –                  | –                   |
| Waste Management: Solid Waste Management      | Major Drop-offs: Construction - Klapmuts                                                          | PC_0033      | Green and Sustainable Valley   | 33°48'24.43"S; 18°51'18.34"E           | 5 200                | 2 200                    | 7 142                                               | –               | –                  | –                   |
| Waste Management: Solid Waste Management      | Plant and Vehicles: Solid Waste                                                                   | PC_0038      | Dignified Living               | 33°56'11.72"S; 18°51'42.14"E           | 4 000                | 9 500                    | 4 500                                               | 3 500           | 5 000              | –                   |
| Electrical Services                           | Turnkey - EPC of Hybrid inverter with Battery Storage Systems at Stellenbosch Community Buildings | PC_0380      | Green and Sustainable Valley   | -33.929276745191444, 18.8674499813     | 3 700                | 490                      | 3 210                                               | –               | –                  | –                   |
| Electrical Services                           | Uninterrupted Power Supply for buildings                                                          | PC_0326      | Safe Valley                    | Widespread                             | 2 000                | –                        | 2 000                                               | –               | –                  | –                   |
| Water and Wastewater Services: Water          | Bulk Water Upgrades Franschoek                                                                    | PC_0084      | Valley of Possibility          | 33°54'37.1 19°08'22.9"E                | 1 000                | 500                      | 500                                                 | –               | –                  | –                   |
| Water and Wastewater Services: Water          | Chlorination Installation: Upgrade                                                                | PC_0085      | Valley of Possibility          | WC024                                  | 500                  | 250                      | 500                                                 | –               | –                  | –                   |
| Water and Wastewater Services: Water          | New Reservoir & Pipeline: Vlothenburg                                                             | PC_0089      | Dignified Living               | 33°57'31.4 18°46'29.6"E                | 6 955                | 1 095                    | 23 985                                              | 10 000          | –                  | –                   |
| Water and Wastewater Services: Water          | Uniepark & Helshoogte Storage and Supply scheme                                                   | PC_0332      | Dignified Living               | 33°55'29.7 18°53'19.4"E                | 4 000                | 750                      | 3 250                                               | –               | –                  | –                   |
| Water and Wastewater Services: Water          | Update Water Masterplan                                                                           | PC_0093      | Dignified Living               | WC024                                  | 500                  | 100                      | 2 250                                               | 1 500           | 1 500              | –                   |
| Water and Wastewater Services: Water          | Water Telemetry Upgrade                                                                           | PC_0097      | Good Governance and Compliance | WC024                                  | 3 250                | 1 250                    | 3 500                                               | 1 500           | –                  | –                   |
| Water and Wastewater Services: Sanitation     | Compilation of Water Service Development Plan (tri-annually)                                      | PC_0108      | Good Governance and Compliance | WC024                                  | 400                  | 150                      | 1 000                                               | 815             | 500                | –                   |
| Water and Wastewater Services: Sanitation     | Dorp Street Bulk Sewer Upgrade                                                                    | PC_0119      | Dignified Living               | 33°56'25.6 18°51'04.7"E                | 3 000                | 500                      | 2 500                                               | –               | –                  | –                   |
| Water and Wastewater Services: Sanitation     | Extention Of WWTW: Stellenbosch                                                                   | PC_0112      | Dignified Living               | 33°56'39.2 18°49'31.0"E                | 6 000                | 250                      | 35 750                                              | 46 200          | 36 250             | –                   |
| Water and Wastewater Services: Sanitation     | Pond rehabilitation and pond pumping systems construction WWTW                                    | PC_0338      | Dignified Living               | WC024                                  | 400                  | 50                       | 2 350                                               | 2 000           | –                  | –                   |
| Water and Wastewater Services: Sanitation     | Refurbish Plant & Equipment - Raithby WWTW                                                        | PC_0113      | Dignified Living               | 34°01'42.9 18°47'38.4"E                | 8 000                | 1 000                    | 9 000                                               | –               | –                  | –                   |
| Water and Wastewater Services: Sanitation     | Sewer Pumpstation & Telemetry Upgrade                                                             | PC_0104      | Dignified Living               | WC024                                  | 2 500                | 250                      | 3 750                                               | 1 500           | 2 500              | –                   |
| Water and Wastewater Services: Sanitation     | Specialized Vehicles: Sanitation                                                                  | PC_0106      | Dignified Living               | 18.862091; -33.936386                  | 3 000                | –                        | 3 000                                               | 6 000           | 3 000              | –                   |
| Water and Wastewater Services: Sanitation     | Update Sewer Masterplan                                                                           | PC_0107      | Good Governance and Compliance | WC024                                  | 500                  | –                        | 1 750                                               | 750             | 1 500              | –                   |
| Water and Wastewater Services: Sanitation     | Upgrade of WWTW: Klapmuts                                                                         | PC_0110      | Dignified Living               | 33°48'12.5 18°51'31.7"E                | 25 000               | 21 924                   | 71 000                                              | 1 000           | 12 500             | –                   |
| Water and Wastewater Services: Sanitation     | Vlothenburg Outfall Sewer: Construction of Digteby Sewerpipe                                      | PC_0337      | Dignified Living               | WC024                                  | –                    | 587                      | 504                                                 | –               | –                  | –                   |
| Roads and Stormwater                          | Bridge Assessment and Design - Stiebeuel River Pedestrian Bridges                                 | PC_0407      | Dignified Living               | Projects listed as per Stormwater Mast | 1 500                | 500                      | 700                                                 | –               | 1 000              | –                   |
| Roads and Stormwater                          | Bridge Assessment and Design Stellenbosch and surrounding                                         | PC_0408      | Dignified Living               | Projects listed as per Stormwater Mast | 1 500                | 500                      | 3 000                                               | –               | 500                | –                   |
| Roads and Stormwater                          | River Rehabilitation Implementation                                                               | PC_0140      | Dignified Living               | Projects listed as per Stormwater Mast | 2 100                | 500                      | 3 600                                               | 1 000           | 1 500              | –                   |
| Roads and Stormwater                          | Wilderbosch Extension to Trumali                                                                  | PC_0147      | Valley of Possibility          | SRMP053: Wildebosch Rd Ext - North     | 1 500                | 600                      | 1 500                                               | –               | –                  | –                   |
| Roads and Stormwater                          | Wilderbosch Extension to Technopark                                                               | PC_0370      | Valley of Possibility          | SRMP052: Wildebosch Extension South    | –                    | –                        | –                                                   | 2 000           | 2 000              | –                   |
| Traffic Engineering                           | Jamestown Transport Network - School Street                                                       | PC_0151      | Dignified Living               | 35°58'58.69" S 18°51'07.00" E          | 18 000               | –                        | 16 000                                              | –               | –                  | –                   |
| Traffic Engineering                           | Main road intersection improvements: Helshoogte rd/La Colline                                     | PC_0154      | Dignified Living               | 35°55'18.69" S 18°51'40.34" E          | 2 000                | 743                      | 5 500                                               | –               | 2 000              | –                   |
| Traffic Engineering                           | Main Road Intersection Improvements: R44 / Merriman Street                                        | PC_0155      | Dignified Living               | 35°55'58.23" S 18°51'09.96" E          | 1 500                | 500                      | 3 000                                               | 5 000           | 2 000              | –                   |
| Traffic Engineering                           | Main Road Intersection Improvements: Strand / Adam Tas / Alexander                                | PC_0156      | Dignified Living               | 35°56'13.69" S 18°51'05.14" E          | 2 000                | 2 000                    | 17 000                                              | 24 943          | –                  | –                   |
| Transport Planning                            | Adam Tas - Corridor Transport                                                                     | PC_0169      | Safe Valley                    | 18.862091; -33.936386                  | 1 500                | 400                      | 2 100                                               | 1 000           | –                  | –                   |
| Transport Planning                            | Adam Tas - Technopark Link Road                                                                   | PC_0168      | Safe Valley                    | SRMP002: Portion Western Bypass        | 2 500                | 1 502                    | 3 998                                               | 20 000          | 25 000             | –                   |
| Transport Planning                            | Bicycle Lockup Facilities                                                                         | PC_0170      | Safe Valley                    | 18.862091; -33.936386                  | 250                  | –                        | 750                                                 | –               | –                  | –                   |
| Transport Planning                            | Park and Ride (Transport Interchange)                                                             | PC_0178      | Safe Valley                    | Park and Ride Study underway           | 2 000                | 76                       | 3 924                                               | 2 000           | 5 000              | –                   |
| Transport Planning                            | Re-design of Bergzicht Public Transport Facility                                                  | PC_0183      | Valley of Possibility          | 18.862091; -33.936386                  | 1 000                | –                        | 1 000                                               | –               | 2 000              | –                   |
| Properties and Municipal Building Maintenance | Upgrading: Admin Building and Community Halll                                                     | PC_0420      | Valley of Possibility          | -33.91017488821777, 19.11961708644     | 800                  | 300                      | 2 250                                               | 250             | –                  | –                   |
| Properties and Municipal Building Maintenance | Structural Maintenance/Upgrade: Beltana                                                           | PC_0201      | Valley of Possibility          | -33.925699619868446, 18.8825576377     | 26 345               | 8 384                    | 34 500                                              | 5 000           | –                  | –                   |
| Properties and Municipal Building Maintenance | Upgrading of New Office Space: Ryneveld Street                                                    | PC_0207      | Valley of Possibility          | -33.936713909167565, 18.8631276967     | 1 500                | 280                      | 2 800                                               | 500             | –                  | –                   |
| Cemeteries                                    | Calcutta Memorial Park                                                                            | PC_0252      | Dignified Living               | 33°55'49.56"S18°52'41.49"E             | 48 821               | 56 821                   | 3 500                                               | –               | –                  | –                   |
| Fire Services                                 | Fire Station - Jamestown                                                                          | PC_0283      | Safe Valley                    | 33.9825° S, 18.8476° E                 | 1 350                | 523                      | 20 827                                              | 3 650           | 20 827             | –                   |
| Traffic Services                              | Specialized Vehicles: Traffic                                                                     | PC_0280      | Good Governance and Compliance | 33.9285° S, 18.8633° E                 | 4 750                | 4 750                    | 6 500                                               | 3 000           | –                  | –                   |

| R thousand                                               |              | Project number | Own Strategic Objectives | GPS Longitude | Current Year 2025/26 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------|--------------|----------------|--------------------------|---------------|----------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Function                                                 | Project name |                |                          |               | Original Budget      | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Entities:<br>List all capital projects grouped by Entity |              |                |                          |               |                      |                    |                                                     |                        |                        |
| Entity Name<br>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                                                            | Ref | Program/Project description           | Project number | IDP Goal code 2                | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------------------------------------------------|-----|---------------------------------------|----------------|--------------------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                               |     |                                       |                |                                | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                                                    | 4   |                                       |                |                                |                                                     |                        |                        |
| <b>Parent municipality:</b><br><i>List all operational projects grouped by Municipal Vote</i> |     |                                       |                |                                |                                                     |                        |                        |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | RnM P: Furniture and Office Equipment | PO_0064        | Good Governance and Compliance | 6                                                   | 6                      | 6                      |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Human Resource Management             | PO_0118        | Good Governance and Compliance | 124                                                 | 126                    | 131                    |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                      | 0                      |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                     | 11                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                      | 3                      |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                     | 20                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                     | 22                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 6                                                   | 6                      | 7                      |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 30                                                  | 32                     | 34                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 204                                                 | 218                    | 234                    |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 38                                                  | 41                     | 43                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                      | 0                      |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 179                                                 | 192                    | 205                    |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 19                                                  | 20                     | 22                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 120                                                 | 128                    | 137                    |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 16                                                  | 17                     | 18                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 8                                                   | 9                      | 10                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 15                                                  | 16                     | 17                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 800                                                 | 856                    | 915                    |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Climate Change Adaptation             | PO_0203        | Green and Sustainable Valley   |                                                     |                        |                        |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 1 955                                               | 2 092                  | 2 239                  |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 364                                                 | 389                    | 417                    |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 31                                                  | 33                     | 35                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 163                                                 | 174                    | 186                    |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 24                                                  | 26                     | 27                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 56                                                  | 59                     | 64                     |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 368                                                 | 394                    | 422                    |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                      | 3                      |
| Municipal Manager, Town Secretary and Chief Executive                                         |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                      | 0                      |

| Municipal Vote/Operational project<br><br>R thousand        | Ref | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|-------------------------------------------------------------|-----|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                             |     |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Municipal Manager, Town Secretary and Chief Executive       | 4   | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 53                                                  | 56                        | 58                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 20                                                  | 21                        | 22                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Municipal Manager, Town Secretary and Chief Executive       |     | Transport Assets                                      | PO_0190        | Dignified Living               | 3                                                   | 4                         | 4                         |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 126                                                 | 128                       | 131                       |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 15                                                  | 16                        | 16                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 80                                                  | 85                        | 90                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 21                                                  | 22                        | 23                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 55                                                  | 60                        | 62                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 150                                                 | 159                       | 169                       |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 20                                                  | 21                        | 22                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 80                                                  | 85                        | 90                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 50                                                  | 53                        | 56                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Workshops, Seminars and Subject Matter Training       | PO_0084        | Good Governance and Compliance | 64                                                  | 67                        | 69                        |
| Municipal Manager, Town Secretary and Chief Executive       |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 6                         | 6                         |
| Municipal Manager, Town Secretary and Chief Executive       |     | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Municipal Manager, Town Secretary and Chief Executive       |     | Retirement Achievements and Awards                    | PO_0116        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | RnM P: Furniture and Office Equipment                 | PO_0064        | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Communication and Development                         | PO_0139        | Good Governance and Compliance | 318                                                 | 337                       | 349                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | RnM C: Furniture and Office Equipment                 | PO_0054        | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | IDP/ Budget/ SDF Public Participation Meetings        | PO_0086        | Good Governance and Compliance | 276                                                 | 292                       | 302                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 20                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 2                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 319                                                 | 341                       | 365                       |

| Municipal Vote/Operational project<br><br>R thousand        | Ref | Program/Project description  | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|-------------------------------------------------------------|-----|------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                             |     |                              |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
|                                                             | 4   |                              |                |                                |                                                     |                           |                           |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 28                                                  | 30                        | 32                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 118                                                 | 126                       | 135                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 147                                                 | 157                       | 168                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 196                                                 | 209                       | 224                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 22                                                  | 23                        | 25                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 47                                                  | 51                        | 54                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 1 833                                               | 1 961                     | 2 098                     |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Transport Assets             | PO_0190        | Dignified Living               | 32                                                  | 33                        | 34                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 16                                                  | 17                        | 17                        |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 318                                                 | 337                       | 347                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 424                                                 | 449                       | 463                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 106                                                 | 112                       | 116                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 424                                                 | 449                       | 463                       |
| Marketing, Customer Relations, Publicity and Media Co-ordin |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 53                                                  | 56                        | 58                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | RnM P: Transport Assets      | PO_0059        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Public Participation Meeting | PO_0156        | Good Governance and Compliance | 278                                                 | 294                       | 312                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | IDP Planning and Revision    | PO_0141        | Good Governance and Compliance | 578                                                 | 612                       | 649                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Risk Management              | PO_0142        | Good Governance and Compliance | 208                                                 | 212                       | 220                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 27                                                  | 28                        | 29                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 15                                                  | 16                        | 17                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 536                                                 | 573                       | 613                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 46                                                  | 50                        | 53                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 248                                                 | 265                       | 284                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)              |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 246                                                 | 264                       | 282                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 47                                                  | 51                        | 54                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 473                                                 | 506                       | 541                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 125                                                 | 134                       | 144                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 512                                               | 1 618                     | 1 731                     |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 24                                                  | 27                        | 27                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 22                                                  | 24                        | 25                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Governance Function                                  |              | Procurement Reforms and Fighting Corruption           | PO_0128        | Good Governance and Compliance | 52                                                  | 53                        | 55                        |
| Governance Function                                  |              | Risk Management                                       | PO_0142        | Good Governance and Compliance | 134                                                 | 137                       | 142                       |
| Governance Function                                  |              | Risk Management                                       | PO_0142        | Good Governance and Compliance | 312                                                 | 318                       | 330                       |
| Governance Function                                  |              | Risk Management                                       | PO_0142        | Good Governance and Compliance | 1 272                                               | 1 348                     | 1 396                     |
| Governance Function                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Governance Function                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 12                                                  | 13                        | 14                        |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 179                                                 | 192                       | 205                       |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 397                                                 | 424                       | 454                       |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 53                                                  | 57                        | 61                        |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 937                                                 | 1 002                     | 1 073                     |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 284                                                 | 304                       | 326                       |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 31                                                  | 34                        | 36                        |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 157                                                 | 168                       | 180                       |
| Governance Function                                  |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 851                                               | 1 980                     | 2 119                     |
| Governance Function                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Governance Function                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Governance Function                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Governance Function                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 7                                                   | 7                         | 8                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Integrated Public Transport Network                   | PO_0121        | Valley of Possibility          | 132                                                 | 145                       | 150                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |



| Municipal Vote/Operational project<br><br>R thousand       | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                            |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |              | Transport Assets                                      | PO_0190        | Dignified Living               | 26                                                  | 27                        | 28                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 15                                                  | 16                        | 16                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 131                                                 | 134                       | 136                       |
| Governance Function                                        |              | Procurement Reforms and Fighting Corruption           | PO_0128        | Good Governance and Compliance | 1 060                                               | 1 124                     | 1 163                     |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 57                                                  | 61                        | 65                        |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 84                                                  | 90                        | 96                        |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 165                                                 | 176                       | 189                       |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 85                                                  | 91                        | 97                        |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 5                                                   | 6                         | 6                         |
| Governance Function                                        |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 050                                               | 1 124                     | 1 203                     |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |              | Local Economic Development:Project Implementation     | PO_0122        | Good Governance and Compliance | 9 098                                               | 9 644                     | 10 222                    |
| Town Planning, Building Regulations and Enforcement, and C |              | Local Economic Development:Project Implementation     | PO_0122        | Good Governance and Compliance | 608                                                 | 610                       | 632                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Risk Management                                       | PO_0142        | Good Governance and Compliance | 2 051                                               | 2 052                     | 2 129                     |
| Town Planning, Building Regulations and Enforcement, and C |              | Research and Development                              | PO_0134        | Good Governance and Compliance | 145                                                 | 148                       | 153                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 28                                                  | 28                        | 29                        |
| Town Planning, Building Regulations and Enforcement, and C |              | RnM P: Other Assets: Housing: Capital Spares          | PO_0066        | Dignified Living               | 43                                                  | 44                        | 46                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Housing                                                    |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 124                                                 | 126                       | 130                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 56                                                  | 57                        | 59                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 69                                                  | 71                        | 73                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 17                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 42                                                  | 43                        | 44                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 19                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |

| Municipal Vote/Operational project<br><br>R thousand       | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                            |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 257                                                 | 262                       | 270                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 31                                                  | 31                        | 32                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 511                                               | 1 617                     | 1 730                     |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 279                                                 | 298                       | 319                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 31                                                  | 33                        | 35                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 19                                                  | 20                        | 21                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 68                                                  | 73                        | 78                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 318                                                 | 340                       | 364                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 5 173                                               | 5 535                     | 5 923                     |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 72                                                  | 77                        | 83                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 34                                                  | 36                        | 39                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 232                                                 | 246                       | 261                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 303                                                 | 324                       | 346                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 13                                                  | 14                        | 15                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 67                                                  | 72                        | 77                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 239                                                 | 256                       | 274                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 549                                                 | 588                       | 629                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 25                                                  | 26                        | 28                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 38                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Transport Assets                                      | PO_0190        | Dignified Living               | 26                                                  | 27                        | 28                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 33                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 847                                                 | 864                       | 881                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Retirement Achievements and Awards                    | PO_0116        | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 112                                                 | 114                       | 117                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 17                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 6                                                   | 7                         | 7                         |

| Municipal Vote/Operational project<br><br>R thousand       | Ref<br><br>4 | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------------|--------------|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                            |              |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Town Planning, Building Regulations and Enforcement, and C |              | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | 27                                                  | 27                        | 28                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Feasibility Studies                             | PO_0140        | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Town Planning, Building Regulations and Enforcement, and C |              | RnM P: Transport Assets                         | PO_0059        | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 8 389                                               | 8 976                     | 9 604                     |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 65                                                  | 69                        | 74                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 101                                                 | 108                       | 116                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 174                                                 | 185                       | 196                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 629                                                 | 673                       | 720                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 126                                                 | 135                       | 145                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 804                                                 | 861                       | 921                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 1 459                                               | 1 561                     | 1 670                     |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 44                                                  | 47                        | 51                        |
| Town Planning, Building Regulations and Enforcement, and C |              | RECORD MANAGEMENT (LAND USE MANAGEMENT)         | EPWP070        | Dignified Living               | 75                                                  |                           |                           |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 100                                                 | 100                       | 100                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Transport Assets                                | PO_0190        | Dignified Living               | 125                                                 | 130                       | 135                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 14                                                  | 6                         | 6                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | 108                                                 | 110                       | 113                       |

| Municipal Vote/Operational project                         | Ref | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------------|-----|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                            |     |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                                                 | 4   |                                                                          |                |                                |                                                     |                           |                           |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Housing                                                    |     | Administrative Strategy and Planning                                     | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 27                        |
| Housing                                                    |     | Administrative Strategy and Planning                                     | PO_0138        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Housing                                                    |     | City Cleanliness and Clean-up:Clean-up Actions                           | PO_0085        | Valley of Possibility          | 95                                                  | 97                        | 100                       |
| Housing                                                    |     | Safety and Security                                                      | PO_0188        | Safe Valley                    | 156                                                 | 159                       | 165                       |
| Housing                                                    |     | Administrative Strategy and Planning                                     | PO_0138        | Good Governance and Compliance | 67                                                  | 68                        | 70                        |
| Housing                                                    |     | Title Deed Restoration Programme                                         | PO_0092        | Dignified Living               | 337                                                 | 346                       | 346                       |
| Housing                                                    |     | Title Deed Restoration Programme                                         | PO_0092        | Dignified Living               | 246                                                 | 251                       | 260                       |
| Housing                                                    |     | Flats: Interior Upgrading - Kayamandi                                    | PO_0200        | Dignified Living               | 7 000                                               | 7 000                     | –                         |
| Housing                                                    |     | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 6 936                                               | 7 075                     | 7 322                     |
| Housing                                                    |     | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 117                                                 | 119                       | 121                       |
| Housing                                                    |     | RnM P: Furniture and Office Equipment                                    | PO_0064        | Good Governance and Compliance | 167                                                 | 170                       | 176                       |
| Housing                                                    |     | Occupational Health and Safety                                           | PO_0125        | Good Governance and Compliance | 54                                                  | 56                        | 57                        |
| Housing                                                    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Housing                                                    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 9                                                   | 10                        | 10                        |
| Housing                                                    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 185                                                 | 189                       | 195                       |
| Housing                                                    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 5                         |
| Housing                                                    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Housing                                                    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 91                                                  | 93                        | 95                        |
| Housing                                                    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Housing                                                    |     | Title Deed Restoration Programme                                         | PO_0092        | Dignified Living               | 387                                                 | 397                       | 397                       |
| Housing                                                    |     | Title Deed Restoration Programme                                         | PO_0092        | Dignified Living               | 3                                                   | 4                         | 4                         |
| Housing                                                    |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 9 998                                               | 10 698                    | 11 447                    |
| Housing                                                    |     | IG: CLEANING OF RENTAL STOCK                                             | EPWP009        | Dignified Living               | 400                                                 | 400                       | 408                       |
| Housing                                                    |     | IG:RENTAL STOCK AND TRA SURVEY                                           | EPWP010        | Dignified Living               | 299                                                 | 299                       | 305                       |
| Housing                                                    |     | TITLE DEEDS RESTORATION PROGRAMME                                        | EPWP024        | Dignified Living               | 299                                                 | 224                       | 228                       |
| Housing                                                    |     | Artisan Assistants                                                       | EPWP056        | Dignified Living               | 272                                                 | 272                       | 277                       |
| Housing                                                    |     | DRIVER                                                                   | EPWP057        | Dignified Living               | 101                                                 | 101                       | 103                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 151                                                 | 161                       | 173                       |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 135                                                 | 144                       | 154                       |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 174                                                 | 185                       | 196                       |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 952                                                 | 1 018                     | 1 090                     |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 484                                                 | 518                       | 554                       |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 179                                                 | 191                       | 205                       |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 970                                                 | 1 038                     | 1 111                     |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 2 600                                               | 2 782                     | 2 977                     |
| Housing                                              |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 85                                                  | 91                        | 98                        |
| Housing                                              |              | ADMINISTRATION OF TEMPORARY RESIDENTS (SURVEYS) | EPWP071        | Dignified Living               | 107                                                 |                           |                           |
| Housing                                              |              | GRASS CUTTING OPERATORS                         | EPWP072        | Dignified Living               | 107                                                 |                           |                           |
| Housing                                              |              | Khayalam                                        | PO_0199        | Valley of Possibility          | 443                                                 | –                         | –                         |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 301                                                 | 310                       | 319                       |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 22                                                  | 22                        | 22                        |
| Housing                                              |              | Transport Assets                                | PO_0190        | Dignified Living               | 611                                                 | 636                       | 661                       |
| Housing                                              |              | RnM P: Other Assets: Housing: Capital Spares    | PO_0066        | Dignified Living               | 15                                                  | 15                        | 15                        |
| Housing                                              |              | RnM C: Other Assets: Housing: Capital Spares    | PO_0067        | Dignified Living               | 292                                                 | 298                       | 307                       |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 431                                                 | 440                       | 453                       |
| Housing                                              |              | Bad Debt: Municipal Running Cost                | PO_MUN2        | Dignified Living               | 715                                                 | 732                       | 754                       |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 54                        |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 10                        |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 104                                                 | 106                       | 108                       |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 100                                                 | 103                       | 107                       |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 135                                                 | 138                       | 141                       |
| Housing                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 30                                                  | 20                        | 21                        |
| Housing                                              |              | Feasibility Studies                             | PO_0140        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Housing                                              |              | Research and Development                        | PO_0134        | Good Governance and Compliance | 241                                                 | 246                       | 254                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Housing                                              |              | Integrated Human Settlements Plan                                        | PO_0208        | Dignified Living               | 750                                                 | 750                       | –                         |
| Housing                                              |              | Human Settlement Development Grant                                       | PO_0166        | Dignified Living               | 19 565                                              | 13 652                    | 26 087                    |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 20                                                  | 20                        | 21                        |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 109                                                 | 112                       | 115                       |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 971                                                 | 990                       | 1 020                     |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 383                                                 | 391                       | 403                       |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Housing                                              |              | HOUSING PIPELINE                                                         | EPWP055        | Dignified Living               | 75                                                  | 75                        | 76                        |
| Housing                                              |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 411                                                 | 440                       | 471                       |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 59                                                  | 60                        | 61                        |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 22                                                  | 22                        | 23                        |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Informal Settlements                                 |              | Feasibility Studies                                                      | PO_0140        | Good Governance and Compliance | 60                                                  | 61                        | 63                        |
| Informal Settlements                                 |              | Feasibility Studies                                                      | PO_0140        | Good Governance and Compliance | 74                                                  | 76                        | 78                        |
| Informal Settlements                                 |              | Research and Development                                                 | PO_0134        | Good Governance and Compliance | 75                                                  | 77                        | 80                        |
| Informal Settlements                                 |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 1 823                                               | 1 859                     | 1 924                     |
| Informal Settlements                                 |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Informal Settlements                                 |              | Informal Settlements                                                     | PO_0146        | Dignified Living               | 7 303                                               | 7 522                     | 7 748                     |
| Informal Settlements                                 |              | Occupational Health and Safety                                           | PO_0125        | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 42                                                  | 43                        | 44                        |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1 101                                               | 1 123                     | 1 157                     |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1 864                                               | 1 901                     | 1 958                     |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 44                                                  | 45                        | 46                        |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Housing                                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 33                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description        | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                    |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 44                                                  | 45                        | 46                        |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 475                                                 | 484                       | 499                       |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 64                                                  | 66                        | 68                        |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 21                                                  | 22                        | 22                        |
| Housing                                              |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 140                                                 | 143                       | 147                       |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 48                                                  | 49                        | 50                        |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 250                                                 | 255                       | 263                       |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 194                                                 | 198                       | 204                       |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 111                                                 | 113                       | 117                       |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 344                                                 | 351                       | 361                       |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 74                                                  | 75                        | 77                        |
| Informal Settlements                                 |              | Municipal Running Cost             | PO_MUN         | Good Governance and Compliance | 14                                                  | 15                        | 15                        |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 3 655                                               | 3 910                     | 4 184                     |
| Informal Settlements                                 |              | Management of Informal Settlements | EPWP054        | Dignified Living               | 149                                                 | 190                       | 194                       |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 3                                                   | 4                         | 4                         |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 199                                                 | 213                       | 228                       |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 51                                                  | 54                        | 58                        |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 232                                                 | 246                       | 261                       |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 292                                                 | 312                       | 334                       |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 190                                                 | 204                       | 218                       |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 369                                                 | 395                       | 423                       |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 59                                                  | 63                        | 67                        |
| Informal Settlements                                 |              | Employee related Cost              | PO_0149        | Good Governance and Compliance | 247                                                 | 265                       | 283                       |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Informal Settlements                                 |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 570                                               | 1 680                     | 1 798                     |
| Informal Settlements                                 |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 25                                                  | 27                        | 29                        |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 61                                                  | 62                        | 63                        |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 8                         | 8                         |
| Informal Settlements                                 |              | Transport Assets                                                         | PO_0190        | Dignified Living               | 142                                                 | 148                       | 154                       |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 30                                                  | 31                        | 31                        |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 8                         | 8                         |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 44                                                  | 45                        | 45                        |
| Informal Settlements                                 |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 21                                                  | 22                        | 23                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Local Economic Development:Project Implementation                        | PO_0122        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | ATC Development Facilitation Unit                                        | PO_0209        | Valley of Possibility          | 3 000                                               | 3 000                     | 3 000                     |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Adam Tas Corridor                                                        | PO_0205        | Valley of Possibility          | 350                                                 | –                         | –                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Capacity Building Unemployed                                             | PO_0083        | Valley of Possibility          | 550                                                 | 600                       | 621                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Local Economic Development:Project Implementation                        | PO_0122        | Good Governance and Compliance | 42                                                  | 42                        | 44                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Staff recognition or achievement awards and functions                    | PO_0114        | Good Governance and Compliance | 88                                                  | 97                        | 100                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Research and Development                                                 | PO_0134        | Good Governance and Compliance | 811                                                 | 860                       | 890                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Research and Development                                                 | PO_0134        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Festival of Lights                                                       | PO_0115        | Valley of Possibility          | 2 580                                               | 2 632                     | 2 684                     |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Local Economic Development:Project Implementation                        | PO_0122        | Good Governance and Compliance | 126                                                 | 138                       | 143                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Local Economic Development:Project Implementation                        | PO_0122        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Local Economic Development:Project Implementation                        | PO_0122        | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 649                                                 | 662                       | 685                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Local Economic Development:Public Participation                          | PO_0123        | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 73                                                  | 75                        | 77                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 28                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 25                                                  | 26                        | 26                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 572                                                 | 584                       | 601                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2 024                                               | 2 166                     | 2 318                     |



| Municipal Vote/Operational project<br><br>R thousand       | Ref | Program/Project description                               | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------------|-----|-----------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                            |     |                                                           |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Housing                                                    | 4   | Painters                                                  | EPWP073        | Dignified Living               | 91                                                  |                           |                           |
|                                                            |     | Training                                                  | EPWP074        | Dignified Living               | 158                                                 |                           |                           |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | IG : ECONOMIC DEVELOPMENT PLANNING                        | EPWP022        | Dignified Living               | 912                                                 | –                         |                           |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Employee related Cost                                     | PO_0149        | Good Governance and Compliance | 43                                                  | 46                        | 49                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Employee related Cost                                     | PO_0149        | Good Governance and Compliance | 152                                                 | 163                       | 174                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Employee related Cost                                     | PO_0149        | Good Governance and Compliance | 176                                                 | 189                       | 202                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Employee related Cost                                     | PO_0149        | Good Governance and Compliance | 1                                                   | 2                         | 2                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Employee related Cost                                     | PO_0149        | Good Governance and Compliance | 30                                                  | 33                        | 35                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Employee related Cost                                     | PO_0149        | Good Governance and Compliance | 352                                                 | 377                       | 403                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Employee related Cost                                     | PO_0149        | Good Governance and Compliance | 110                                                 | 117                       | 126                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Employee related Cost                                     | PO_0149        | Good Governance and Compliance | 11                                                  | 12                        | 13                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 46                                                  | 47                        | 48                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 6                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Transport Assets                                          | PO_0190        | Dignified Living               | 61                                                  | 63                        | 66                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Budget Road Show Public Participation                     | PO_0082        | Good Governance and Compliance | 311                                                 | 317                       | 323                       |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 60                                                  | 61                        | 62                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 1 160                                               | 1 184                     | 1 207                     |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 1 082                                               | 1 103                     | 1 125                     |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 19                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Workshops, Seminars and Subject Matter Training           | PO_0084        | Good Governance and Compliance | 55                                                  | 56                        | 57                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| 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 | 21                                                  | 22                        | 22                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Municipal Running Cost                                    | PO_MUN         | Good Governance and Compliance | 12                                                  | 12                        | 13                        |
| Corporate Wide Strategic Planning (IDPs, LEDs)             |     | Funding of External Bodies Performing Municipal Functions | PO_0162        | Valley of Possibility          | –                                                   | –                         | –                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Planning Tribunal                               | PO_0157        | Good Governance and Compliance | 250                                                 | 255                       | 264                       |

| Municipal Vote/Operational project<br><br>R thousand       | Ref | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------------|-----|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                            |     |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Town Planning, Building Regulations and Enforcement, and C | 4   | Feasibility Studies                                   | PO_0140        | Good Governance and Compliance | 329                                                 | 335                       | 347                       |
| Town Planning, Building Regulations and Enforcement, and C |     | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 87                                                  | 89                        | 92                        |
| Town Planning, Building Regulations and Enforcement, and C |     | RnM P: Transport Assets                               | PO_0059        | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 56                                                  | 58                        | 59                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1 608                                               | 1 640                     | 1 690                     |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 14                                                  | 15                        | 15                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 7 278                                               | 7 788                     | 8 333                     |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 25                                                  | 27                        | 29                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 91                                                  | 97                        | 104                       |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 118                                                 | 126                       | 135                       |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 523                                                 | 554                       | 588                       |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 821                                                 | 879                       | 940                       |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 165                                                 | 176                       | 189                       |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 870                                                 | 931                       | 996                       |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 902                                               | 2 035                     | 2 177                     |
| Town Planning, Building Regulations and Enforcement, and C |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 51                                                  | 54                        | 58                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 68                                                  | 69                        | 71                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Transport Assets                                      | PO_0190        | Dignified Living               | 24                                                  | 24                        | 25                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and C |     | Workshops, Seminars and Subject Matter Training       | PO_0084        | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Town Planning, Building Regulations and Enforcement, and C |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 12                                                  | 12                        | 12                        |

| Municipal Vote/Operational project<br><br>R thousand       | Ref<br><br>4 | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------------|--------------|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                            |              |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Town Planning, Building Regulations and Enforcement, and C |              | Risk Management                                 | PO_0142        | Good Governance and Compliance | 316                                                 | 320                       | 332                       |
| Economic Development/Planning                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 42                                                  | 43                        | 44                        |
| Economic Development/Planning                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 10                        |
| Economic Development/Planning                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Economic Development/Planning                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 142                                                 | 145                       | 150                       |
| Economic Development/Planning                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Economic Development/Planning                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Economic Development/Planning                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 392                                                 | 400                       | 412                       |
| Economic Development/Planning                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 179                                                 | 183                       | 188                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 5 804                                               | 6 211                     | 6 645                     |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 88                                                  | 94                        | 101                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 60                                                  | 64                        | 68                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 232                                                 | 246                       | 261                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 466                                                 | 498                       | 533                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 79                                                  | 85                        | 91                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 167                                                 | 178                       | 191                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 73                                                  | 78                        | 83                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 456                                                 | 488                       | 522                       |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 1 009                                               | 1 080                     | 1 156                     |
| Town Planning, Building Regulations and Enforcement, and C |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 22                                                  | 24                        | 25                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 29                                                  | 30                        | 30                        |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and C |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Housing                                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Housing                                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 19                        |
| Housing                                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Housing                                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Housing                                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 118                                                 | 121                       | 124                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Electricity                                          |              | Research and Development                              | PO_0134        | Good Governance and Compliance | 7                                                   | 7                         | 8                         |
| Electricity                                          |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Electricity                                          |              | Occupational Health and Safety                        | PO_0125        | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Electricity                                          |              | RnM P: Furniture and Office Equipment                 | PO_0064        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 22                                                  | 23                        | 23                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 26                                                  | 26                        | 27                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 419                                                 | 428                       | 440                       |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 36                                                  | 37                        | 38                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 62                                                  | 63                        | 65                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 15                                                  | 15                        | 16                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 33                                                  | 34                        | 35                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 295                                                 | 301                       | 310                       |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 98                                                  | 100                       | 103                       |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 47                                                  | 48                        | 49                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 27                                                  | 28                        | 28                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 361                                                 | 369                       | 380                       |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 51                                                  | 52                        | 54                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 12                                                  | 12                        | 12                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 4 642                                               | 4 967                     | 5 315                     |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 34                                                  | 36                        | 39                        |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 817                                               | 1 944                     | 2 080                     |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 285                                                 | 304                       | 326                       |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 31                                                  | 33                        | 35                        |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 163                                                 | 174                       | 186                       |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 19                                                  | 20                        | 21                        |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 35                                                  | 37                        | 40                        |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 283                                                 | 303                       | 324                       |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 176                                                 | 189                       | 202                       |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 13                                                  | 14                        | 15                        |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 270                                                 | 289                       | 309                       |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 49                                                  | 53                        | 57                        |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 612                                                 | 655                       | 701                       |
| Electricity                                          |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 32                                                  | 34                        | 36                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Electricity                                          |              | Transport Assets                                      | PO_0190        | Dignified Living               | 16                                                  | 17                        | 18                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 88                                                  | 90                        | 92                        |
| Electricity                                          |              | RnM P: Furniture and Office Equipment                 | PO_0064        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 470                                                 | 491                       | 501                       |
| Electricity                                          |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 54                                                  | 55                        | 56                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Electricity                                          |              | Retirement Achievements and Awards                    | PO_0116        | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 30                                                  | 31                        | 31                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 114                                                 | 117                       | 119                       |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 17                        |
| Electricity                                          |              | Workshops, Seminars and Subject Matter Training       | PO_0084        | Good Governance and Compliance | 40                                                  | 41                        | 42                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Electricity                                          |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |

| Municipal Vote/Operational project | Ref | Program/Project description                                                   | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|-------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                                               |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                                               |                |                                |                                                     |                           |                           |
| Electricity                        |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Electricity                        |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Electricity                        |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 41                                                  | 22                        | 43                        |
| Electricity                        |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Street Cleaning                    |     | City Cleanliness and Clean-up:Clean-up Actions                                | PO_0085        | Valley of Possibility          | 4 000                                               | 4 132                     | 4 264                     |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 4                                                   | 5                         | 5                         |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 646                                                 | 691                       | 740                       |
| Street Cleaning                    |     | AREA CLEANING WCO24                                                           | EPWP020        | Dignified Living               | 14 041                                              | 13 103                    | 13 365                    |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 96                                                  | 103                       | 110                       |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 19                                                  | 21                        | 22                        |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 67                                                  | 72                        | 77                        |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 103                                                 | 111                       | 118                       |
| Street Cleaning                    |     | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 89                                                  | 91                        | 93                        |
| Street Cleaning                    |     | RnM P: Roads Infrastructure: Roads: Pavements                                 | PO_0020        | Dignified Living               | 2 081                                               | 2 122                     | 2 186                     |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 24                                                  | 25                        | 25                        |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1 665                                               | 1 698                     | 1 732                     |
| Street Cleaning                    |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 502                                                 | 513                       | 523                       |
| Waste Water Treatment              |     | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 125                                                 | 127                       | 132                       |
| Waste Water Treatment              |     | RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures            | PO_0022        | Dignified Living               | 520                                                 | 531                       | 549                       |
| Waste Water Treatment              |     | RnM P: Transport Assets                                                       | PO_0059        | Good Governance and Compliance | 399                                                 | 407                       | 416                       |
| Waste Water Treatment              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 30                                                  | 31                        | 32                        |
| Waste Water Treatment              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 19                                                  | 20                        | 20                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|----------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Waste Water Treatment                                |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Project Management Unit                              |              | Human Settlement Development Grant                       | PO_0166        | Dignified Living               | –                                                   | –                         | –                         |
| Project Management Unit                              |              | Strategic Planning:Best Practices                        | PO_0144        | Good Governance and Compliance | 440                                                 | 500                       | 518                       |
| Project Management Unit                              |              | Research and Development                                 | PO_0134        | Good Governance and Compliance | 5 000                                               | 2 300                     | 2 400                     |
| Project Management Unit                              |              | Risk Management                                          | PO_0142        | Good Governance and Compliance | 260                                                 | 300                       | 320                       |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 19                        |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 112                                                 | 114                       | 118                       |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 28                                                  | 29                        | 30                        |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 1 412                                               | 1 440                     | 1 484                     |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 172                                                 | 176                       | 181                       |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 5 909                                               | 6 323                     | 6 766                     |
| Project Management Unit                              |              | IG : IPDI SUPPORT Warriors (CLEANING AND ADMINISTRATION) | EPWP028        | Dignified Living               | 115                                                 | 115                       | 117                       |
| Project Management Unit                              |              | Integrated Urban Development Grant                       | PO_0167        | Dignified Living               | 2 318                                               | 1 834                     | 2 541                     |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 67                                                  | 72                        | 77                        |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 65                                                  | 70                        | 75                        |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 400                                                 | 428                       | 458                       |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 15                                                  | 16                        | 18                        |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 706                                                 | 755                       | 808                       |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 376                                                 | 402                       | 430                       |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 90                                                  | 96                        | 103                       |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 1 034                                               | 1 107                     | 1 184                     |
| Project Management Unit                              |              | Employee related Cost                                    | PO_0149        | Good Governance and Compliance | 22                                                  | 24                        | 25                        |
| Project Management Unit                              |              | TENDER ADMINISTRATION FOR ELECTRICAL SERVICES            | EPWP075        | Dignified Living               | 149                                                 |                           |                           |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 48                                                  | 50                        | 51                        |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Project Management Unit                              |              | Municipal Running Cost                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Project Management Unit                              |              | Workshops, Seminars and Subject Matter Training          | PO_0084        | Good Governance and Compliance | 100                                                 | 110                       | 120                       |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                               | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                           |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Project Management Unit                              |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Project Management Unit                              |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 18                                                  | 20                        | 21                        |
| Project Management Unit                              |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 30                                                  | 35                        | 40                        |
| Project Management Unit                              |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 12                        |
| Project Management Unit                              |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 2                                                   | 3                         | 4                         |
| Project Management Unit                              |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Project Management Unit                              |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 73                                                  | 74                        | 76                        |
| Project Management Unit                              |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 50                                                  | 55                        | 55                        |
| Solid Waste Disposal (Landfill Sites)                |              | External Audit Waste Disposal Site                                        | PO_0169        | Dignified Living               | 2 400                                               | 2 496                     | 2 596                     |
| Solid Waste Disposal (Landfill Sites)                |              | City Cleanliness and Clean-up:Clean-up Actions                            | PO_0085        | Valley of Possibility          | 12 134                                              | 12 862                    | 13 312                    |
| Solid Waste Disposal (Landfill Sites)                |              | City Cleanliness and Clean-up:Clean-up Actions                            | PO_0085        | Valley of Possibility          | 22 472                                              | 23 820                    | 24 654                    |
| Solid Waste Disposal (Landfill Sites)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Solid Waste Disposal (Landfill Sites)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Solid Waste Disposal (Landfill Sites)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Solid Waste Disposal (Landfill Sites)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Solid Waste Disposal (Landfill Sites)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 83                                                  | 85                        | 87                        |
| Solid Waste Disposal (Landfill Sites)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Solid Waste Disposal (Landfill Sites)                |              | Finance Charges                                                           | PO_0155        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Solid Waste Disposal (Landfill Sites)                |              | Finance Charges                                                           | PO_0155        | Good Governance and Compliance | 9 172                                               | 9 631                     | 10 113                    |
| Solid Waste Disposal (Landfill Sites)                |              | Gains or Losses                                                           | PD-0032        | Good Governance and Compliance | 2 960                                               | 3 019                     | 3 080                     |
| Solid Waste Disposal (Landfill Sites)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 1 888                                               | 1 963                     | 2 042                     |
| Solid Waste Disposal (Landfill Sites)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 2 497                                               | 2 547                     | 2 598                     |
| Electricity                                          |              | Bulk purchases: Electricity                                               | PO_0152        | Good Governance and Compliance | 888 197                                             | 977 017                   | 1 074 719                 |
| Electricity                                          |              | Bulk purchases: Electricity Drakenstein                                   | PO_0173        | Good Governance and Compliance | 74 441                                              | 81 885                    | 90 073                    |
| Electricity                                          |              | Safety and Security                                                       | PO_0188        | Safe Valley                    | 520                                                 | 531                       | 549                       |
| Electricity                                          |              | RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment | PO_0012        | Dignified Living               | 17                                                  | 17                        | 18                        |
| Electricity                                          |              | Service Connections                                                       | PO_0135        | Dignified Living               | 6 274                                               | 6 399                     | 6 623                     |
| Electricity                                          |              | General Systems Improvement: Stellenbosch                                 | PO_0202        | Valley of Possibility          | 6 340                                               | 6 530                     | 6 759                     |
| Electricity                                          |              | General Systems Improvement: Franschhoek                                  | PO_0201        | Valley of Possibility          | 3 500                                               | 3 500                     | 3 623                     |
| Electricity                                          |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Electricity                                          |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Electricity                                          |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-----------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                             |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 84                                                  | 85                        | 88                        |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 27                                                  | 28                        | 29                        |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 21 436                                              | 21 865                    | 22 521                    |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1 053                                               | 1 074                     | 1 107                     |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 2 664                                               | 2 717                     | 2 799                     |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 8 016                                               | 8 177                     | 8 422                     |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 347                                                 | 354                       | 365                       |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 9 879                                               | 10 076                    | 10 379                    |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 30                                                  | 31                        | 32                        |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 2 098                                               | 2 140                     | 2 204                     |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 561                                                 | 572                       | 589                       |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 286                                                 | 292                       | 301                       |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 370                                                 | 377                       | 389                       |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 92                                                  | 94                        | 97                        |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 98                                                  | 100                       | 103                       |
| Electricity                                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 29                                                  | 30                        | 31                        |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 21 413                                              | 22 912                    | 24 516                    |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 279                                                 | 299                       | 320                       |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 303                                                 | 324                       | 347                       |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 218                                                 | 234                       | 250                       |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 2 279                                               | 2 439                     | 2 610                     |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 268                                                 | 287                       | 307                       |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 167                                                 | 179                       | 191                       |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 1 491                                               | 1 596                     | 1 707                     |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 14                                                  | 15                        | 16                        |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 1 961                                               | 2 099                     | 2 246                     |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 2 524                                               | 2 700                     | 2 889                     |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 1 018                                               | 1 089                     | 1 166                     |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 1 966                                               | 2 104                     | 2 251                     |
| Electricity                                          |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 407                                                 | 436                       | 466                       |

| Municipal Vote/Operational project | Ref | Program/Project description                                                            | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|----------------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                                                        |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                                                        |                |                                |                                                     |                           |                           |
| Electricity                        |     | Employee related Cost                                                                  | PO_0149        | Good Governance and Compliance | 4 702                                               | 5 031                     | 5 384                     |
| Electricity                        |     | Employee related Cost                                                                  | PO_0149        | Good Governance and Compliance | 242                                                 | 259                       | 277                       |
| Electricity                        |     | Finance Charges                                                                        | PO_0155        | Good Governance and Compliance | 17 743                                              | 33 013                    | 42 245                    |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 38                        |
| Electricity                        |     | Bad Debt: Municipal Running Cost                                                       | PO_MUN2        | Dignified Living               | 189                                                 | 194                       | 200                       |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 23                                                  | 23                        | 24                        |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 159                                                 | 162                       | 165                       |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 197                                                 | 200                       | 204                       |
| Electricity                        |     | Workshops, Seminars and Subject Matter Training                                        | PO_0084        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 1 120                                               | 1 142                     | 1 165                     |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 3 937                                               | 4 016                     | 4 096                     |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 5 119                                               | 5 221                     | 5 326                     |
| Electricity                        |     | Meter and ACD Audits                                                                   | PO_0174        | Good Governance and Compliance | 114                                                 | 117                       | 121                       |
| Electricity                        |     | RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment              | PO_0012        | Dignified Living               | 10                                                  | 10                        | 11                        |
| Electricity                        |     | RnM C: Electrical Infrastructure: HV Substations: MV Substation Equipment              | PO_0013        | Dignified Living               | 20                                                  | 20                        | 21                        |
| Electricity                        |     | RnM P: Information and Communication Infrastructure: Core Layers: Electrical Equipment | PO_0014        | Dignified Living               | 2 064                                               | 2 106                     | 2 179                     |
| Electricity                        |     | RnM C: Information and Communication Infrastructure: Core Layers: Electrical Equipment | PO_0015        | Dignified Living               | 695                                                 | 708                       | 733                       |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 18                        |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 41                                                  | 42                        | 43                        |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 186                                                 | 190                       | 195                       |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Electricity                        |     | Transport Assets                                                                       | PO_0190        | Dignified Living               | 763                                                 | 793                       | 825                       |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 117                                                 | 119                       | 121                       |
| Electricity                        |     | RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment              | PO_0012        | Dignified Living               | 2 991                                               | 3 051                     | 3 143                     |
| Electricity                        |     | Municipal Running Cost                                                                 | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |

| Municipal Vote/Operational project | Ref | Program/Project description                                                          | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|--------------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                                                      |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                                                      |                |                                |                                                     |                           |                           |
| Electricity                        |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 137                                                 | 142                       | 147                       |
| Electricity                        |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 130                                                 | 133                       | 135                       |
| Electricity                        |     | RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment            | PO_0012        | Dignified Living               | 728                                                 | 743                       | 769                       |
| Electricity                        |     | RnM C: Electrical Infrastructure: HV Substations: MV Substation Equipment            | PO_0013        | Dignified Living               | 8 000                                               | 8 264                     | 8 528                     |
| Electricity                        |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Electricity                        |     | Transport Assets                                                                     | PO_0190        | Dignified Living               | 3 127                                               | 3 252                     | 3 383                     |
| Electricity                        |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 53                                                  | 54                        | 55                        |
| Electricity                        |     | RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment            | PO_0012        | Dignified Living               | 2 081                                               | 2 122                     | 2 186                     |
| Electricity                        |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 1 581                                               | 1 613                     | 1 645                     |
| Electricity                        |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 282                                                 | 293                       | 302                       |
| Electricity                        |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 354                                                 | 361                       | 368                       |
| Public Toilets                     |     | RnM C: Community Assets: Community Facilities: Public Ablution Facilities: Service C | PO_0077        | Dignified Living               | 5                                                   | 6                         | 6                         |
| Public Toilets                     |     | RnM P: Community Assets: Community Facilities: Public Ablution Facilities: Service C | PO_0076        | Dignified Living               | 7 158                                               | 7 394                     | 7 631                     |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 28                                                  | 29                        | 30                        |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 867                                                 | 884                       | 911                       |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 18                        |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 37                                                  | 37                        | 38                        |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 458                                                 | 467                       | 481                       |
| Sewerage                           |     | Municipal Running Cost                                                               | PO_MUN         | Good Governance and Compliance | 214                                                 | 218                       | 225                       |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 1 547                                               | 1 655                     | 1 771                     |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 116                                                 | 124                       | 133                       |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 208                                                 | 222                       | 238                       |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 519                                                 | 555                       | 594                       |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 23                                                  | 25                        | 27                        |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 269                                                 | 288                       | 308                       |
| Public Toilets                     |     | Employee related Cost                                                                | PO_0149        | Good Governance and Compliance | 19                                                  | 20                        | 22                        |
| Public Toilets                     |     | RnM C: Community Assets: Community Facilities: Public Ablution Facilities: Service C | PO_0077        | Dignified Living               | 593                                                 | 604                       | 623                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Public Toilets                                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 104                                                 | 106                       | 108                       |
| Solid Waste Removal                                  |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 385                                                 | 393                       | 406                       |
| Solid Waste Removal                                  |              | RnM C: Solid Waste Disposal : Waste Drop-off Points : Earthworks         | PO_0004        | Dignified Living               | 5 220                                               | 5 450                     | 5 640                     |
| Solid Waste Removal                                  |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 2 652                                               | 2 653                     | 2 706                     |
| Solid Waste Removal                                  |              | Alternative Waste Disposal Facility                                      | PO_0207        | Green and Sustainable Valley   |                                                     | 1 000                     |                           |
| Solid Waste Removal                                  |              | Organic Waste Diversion                                                  | PO_0206        | Green and Sustainable Valley   | –                                                   | 500                       | –                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Water Treatment                                      |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Water Treatment                                      |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 30                                                  | 31                        | 32                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Treatment                                      |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 14                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1 878                                               | 1 916                     | 1 973                     |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 15                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 264                                                 | 269                       | 277                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 196                                                 | 200                       | 206                       |
| Water Treatment                                      |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 40                                                  | 41                        | 42                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 823                                                 | 839                       | 865                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 76                                                  | 78                        | 80                        |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 165                                                 | 176                       | 189                       |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 95                                                  | 102                       | 109                       |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 135                                                 | 144                       | 154                       |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 15 141                                              | 16 201                    | 17 335                    |
| Solid Waste Removal                                  |              | EPWP SOLID WASTE PROJECT                                                 | EPWP052        | Dignified Living               | 797                                                 | –                         |                           |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 129                                               | 1 208                     | 1 293                     |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 367                                                 | 393                       | 421                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 10                                                  | 11                        | 12                        |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 228                                               | 1 314                     | 1 407                     |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 293                                                 | 313                       | 335                       |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 766                                                 | 820                       | 877                       |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2 649                                               | 2 835                     | 3 033                     |
| Solid Waste Removal                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 169                                                 | 180                       | 193                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Solid Waste Removal                                  |              | Transport Assets                                                         | PO_0190        | Dignified Living               | 7 949                                               | 8 267                     | 8 598                     |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 165                                                 | 168                       | 171                       |
| Solid Waste Removal                                  |              | RnM C: Solid Waste Disposal : Waste Drop-off Points : Earthworks         | PO_0004        | Dignified Living               | 3 174                                               | 3 313                     | 3 413                     |
| Solid Waste Removal                                  |              | Bad Debt: Municipal Running Cost                                         | PO_MUN2        | Dignified Living               | 1 109                                               | 1 137                     | 1 160                     |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 130                                                 | 133                       | 136                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 88                                                  | 90                        | 92                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1 421                                               | 1 478                     | 1 522                     |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 15                                                  | 5                         | 16                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 453                                                 | 462                       | 471                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5 339                                               | 5 446                     | 5 554                     |
| Water Treatment                                      |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 121                                                 | 123                       | 127                       |
| Water Treatment                                      |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 20                                                  | 21                        | 21                        |
| Water Storage                                        |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Water Storage                                        |              | RnM P: Water Supply Infrastructure: Water Treatment: Civil Structure     | PO_0042        | Dignified Living               | 481                                                 | 491                       | 508                       |
| Water Storage                                        |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 30                                                  | 31                        | 31                        |
| Water Storage                                        |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Storage                                        |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 847                                                 | 864                       | 890                       |
| Water Storage                                        |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1 488                                               | 1 518                     | 1 563                     |
| Water Storage                                        |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 293                                                 | 299                       | 308                       |
| Water Storage                                        |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Water Storage                                        |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 33                                                  | 34                        | 35                        |
| Water Storage                                        |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |

| Municipal Vote/Operational project                | Ref | Program/Project description                                          | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|---------------------------------------------------|-----|----------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                   |     |                                                                      |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                                        | 4   |                                                                      |                |                                |                                                     |                           |                           |
| Water Storage                                     |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 181                                                 | 185                       | 190                       |
| Water Storage                                     |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Storage                                     |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 38                                                  | 39                        | 40                        |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 34                                                  | 36                        | 39                        |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 2 505                                               | 2 680                     | 2 868                     |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 366                                                 | 391                       | 419                       |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 188                                                 | 201                       | 215                       |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 65                                                  | 70                        | 74                        |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 1                                                   | 2                         | 2                         |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 412                                                 | 441                       | 471                       |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 38                                                  | 40                        | 43                        |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 304                                                 | 325                       | 348                       |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 436                                                 | 466                       | 499                       |
| Water Storage                                     |     | Employee related Cost                                                | PO_0149        | Good Governance and Compliance | 25                                                  | 27                        | 29                        |
| Water Storage                                     |     | Transport Assets                                                     | PO_0190        | Dignified Living               | 4                                                   | 4                         | 4                         |
| Water Storage                                     |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Water Storage                                     |     | RnM P: Water Supply Infrastructure: Water Treatment: Civil Structure | PO_0042        | Dignified Living               | 1 608                                               | 1 640                     | 1 690                     |
| Water Storage                                     |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 570                                                 | 581                       | 593                       |
| Water Storage                                     |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 33                                                  | 35                        | 36                        |
| Water Storage                                     |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 146                                                 | 149                       | 152                       |
| Roads                                             |     | RnM P: Roads Infrastructure: Road Furniture: Road Furniture          | PO_0036        | Dignified Living               | 10                                                  | 11                        | 11                        |
| Roads                                             |     | RnM P: Roads Infrastructure: Roads: Land                             | PO_0018        | Dignified Living               | 6 891                                               | 7 029                     | 7 275                     |
| Roads                                             |     | RnM P: Transport Assets                                              | PO_0059        | Good Governance and Compliance | 338                                                 | 345                       | 352                       |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 34                                                  | 35                        | 36                        |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 39                                                  | 40                        | 41                        |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 65                                                  | 67                        | 69                        |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 19                        |
| Police Forces, Traffic and Street Parking Control |     | Municipal Running Cost                                               | PO_MUN         | Good Governance and Compliance | 2 576                                               | 2 627                     | 2 706                     |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                 | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                             |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 69                                                  | 70                        | 72                        |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 170                                                 | 173                       | 178                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 116                                                 | 119                       | 122                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 429                                                 | 437                       | 450                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 34 861                                              | 35 558                    | 36 625                    |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 3 466                                               | 3 536                     | 3 642                     |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 73                                                  | 74                        | 77                        |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 1 437                                               | 1 465                     | 1 509                     |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 442                                                 | 451                       | 464                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 311                                                 | 318                       | 327                       |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 14 957                                              | 16 004                    | 17 124                    |
| Roads                                                |              | Cleaning of Stormwater                                      | EPWP059        | Dignified Living               | 400                                                 | 520                       | 530                       |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 101                                                 | 108                       | 116                       |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 177                                                 | 189                       | 202                       |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 1 113                                               | 1 191                     | 1 274                     |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 411                                                 | 440                       | 471                       |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 908                                                 | 972                       | 1 040                     |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 1 955                                               | 2 092                     | 2 239                     |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 712                                                 | 762                       | 815                       |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 224                                                 | 239                       | 256                       |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 5 561                                               | 5 951                     | 6 367                     |
| Roads                                                |              | Employee related Cost                                       | PO_0149        | Good Governance and Compliance | 147                                                 | 157                       | 168                       |
| Roads                                                |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 18                        |
| Roads                                                |              | Transport Assets                                            | PO_0190        | Dignified Living               | 1 860                                               | 1 934                     | 2 012                     |
| Roads                                                |              | Municipal Running Cost                                      | PO_MUN         | Good Governance and Compliance | 158                                                 | 161                       | 165                       |
| Roads                                                |              | RnM P: Roads Infrastructure: Road Furniture: Road Furniture | PO_0036        | Dignified Living               | 2 479                                               | 2 529                     | 2 605                     |
| Roads                                                |              | RnM C: Roads Infrastructure: Road Furniture: Road Furniture | PO_0037        | Dignified Living               | 59                                                  | 60                        | 62                        |



| Municipal Vote/Operational project | Ref | Program/Project description                                                   | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|-------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                                               |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                                               |                |                                |                                                     |                           |                           |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 111                                                 | 115                       | 119                       |
| Roads                              |     | Workshops, Seminars and Subject Matter Training                               | PO_0084        | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 18                                                  | 19                        | 19                        |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Roads                              |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 364                                                 | 371                       | 379                       |
| Sewerage                           |     | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 6                                                   | 6                         | 6                         |
| Sewerage                           |     | RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structure      | PO_0024        | Dignified Living               | 520                                                 | 531                       | 549                       |
| Sewerage                           |     | RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures            | PO_0022        | Dignified Living               | 1 150                                               | 1 250                     | 1 294                     |
| Sewerage                           |     | RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures            | PO_0022        | Dignified Living               | 551                                                 | 562                       | 582                       |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 30                                                  | 31                        | 32                        |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 181                                                 | 185                       | 190                       |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1 408                                               | 1 436                     | 1 479                     |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 110                                                 | 112                       | 116                       |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2 851                                               | 2 908                     | 2 995                     |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 533                                                 | 544                       | 560                       |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 17 579                                              | 17 931                    | 18 469                    |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 4 695                                               | 4 789                     | 4 933                     |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 5 374                                               | 5 481                     | 5 646                     |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 97                                                  | 99                        | 102                       |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sewerage                           |     | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                                   | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                               |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 54                        |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 14                                                  | 15                        | 15                        |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 77                                                  | 82                        | 88                        |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 84                                                  | 90                        | 96                        |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 11 347                                              | 12 142                    | 12 991                    |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 825                                                 | 882                       | 944                       |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 1 241                                               | 1 328                     | 1 421                     |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 23                                                  | 25                        | 26                        |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 203                                                 | 217                       | 233                       |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 4 074                                               | 4 359                     | 4 664                     |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 685                                                 | 733                       | 784                       |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 158                                                 | 169                       | 181                       |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 127                                                 | 135                       | 145                       |
| Sewerage                                             |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 1 787                                               | 1 912                     | 2 046                     |
| Sewerage                                             |              | Finance Charges                                                               | PO_0155        | Good Governance and Compliance | 25 524                                              | 22 125                    | 25 507                    |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sewerage                                             |              | Transport Assets                                                              | PO_0190        | Dignified Living               | 1 376                                               | 1 431                     | 1 489                     |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 112                                                 | 115                       | 117                       |
| Sewerage                                             |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 134                                                 | 137                       | 141                       |
| Sewerage                                             |              | Bad Debt: Municipal Running Cost                                              | PO_MUN2        | Dignified Living               | 959                                                 | 983                       | 1 003                     |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2 081                                               | 2 122                     | 2 165                     |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 314                                                 | 326                       | 336                       |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 260                                                 | 265                       | 271                       |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 547                                                 | 558                       | 569                       |
| Sewerage                                             |              | Drinking Water Quality                                                        | PO_0097        | Dignified Living               | 264                                                 | 273                       | 283                       |
| Sewerage                                             |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 1 500                                               | 1 650                     | 1 708                     |
| Sewerage                                             |              | RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures            | PO_0022        | Dignified Living               | 50                                                  | 50                        | 52                        |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Sewerage                                             |              | Transport Assets                                                              | PO_0190        | Dignified Living               | 793                                                 | 825                       | 858                       |
| Sewerage                                             |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 300                                                 | 325                       | 335                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                                   | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                               |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 115                                                 | 120                       | 123                       |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 104                                                 | 106                       | 108                       |
| Sewerage                                             |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 12                                                  | 12                        | 12                        |
| Waste Water Treatment                                |              | Drinking Water Quality                                                        | PO_0097        | Dignified Living               | 187                                                 | 191                       | 198                       |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 1 248                                               | 1 273                     | 1 318                     |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 1 350                                               | 1 500                     | 1 545                     |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2 115                                               | 2 185                     | 2 255                     |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 38                                                  | 40                        | 41                        |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 68                                                  | 69                        | 70                        |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 58                                                  | 60                        | 61                        |
| Waste Water Treatment                                |              | Administrative Strategy and Planning                                          | PO_0138        | Good Governance and Compliance | 6 800                                               | 6 850                     | 6 850                     |
| Waste Water Treatment                                |              | Drinking Water Quality                                                        | PO_0097        | Dignified Living               | 187                                                 | 191                       | 198                       |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 750                                                 | 1 500                     | 1 553                     |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structure      | PO_0024        | Dignified Living               | 52                                                  | 53                        | 55                        |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | RnM C: Sanitation Infrastructure: Waste Water Treatment: Civil Structure      | PO_0025        | Dignified Living               | 13                                                  | 13                        | 14                        |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structure      | PO_0024        | Dignified Living               | 445                                                 | 454                       | 467                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 2 717                                               | 2 807                     | 2 897                     |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 5                                                   | 3                         | 4                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 73                                                  | 75                        | 76                        |
| Waste Water Treatment                                |              | Administrative Strategy and Planning                                          | PO_0138        | Good Governance and Compliance | 6 800                                               | 6 850                     | 6 850                     |
| Waste Water Treatment                                |              | Drinking Water Quality                                                        | PO_0097        | Dignified Living               | 187                                                 | 191                       | 198                       |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 3 000                                               | 4 500                     | 4 658                     |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures            | PO_0022        | Dignified Living               | 100                                                 | 100                       | 104                       |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 214                                                 | 229                       | 245                       |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 50                                                  | 53                        | 57                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                                   | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                               |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 59                                                  | 63                        | 68                        |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 37                                                  | 40                        | 43                        |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures            | PO_0022        | Dignified Living               | 1 800                                               | 2 250                     | 2 318                     |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 893                                                 | 911                       | 929                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 104                                                 | 106                       | 108                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 20                        |
| Waste Water Treatment                                |              | Administrative Strategy and Planning                                          | PO_0138        | Good Governance and Compliance | 10 000                                              | 10 000                    | 10 000                    |
| Waste Water Treatment                                |              | Drinking Water Quality                                                        | PO_0097        | Dignified Living               | 520                                                 | 531                       | 549                       |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 7 950                                               | 10 000                    | 10 350                    |
| Waste Water Treatment                                |              | City Cleanliness and Clean-up:Clean-up Actions                                | PO_0085        | Valley of Possibility          | 10 500                                              | 10 815                    | 11 194                    |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structure      | PO_0024        | Dignified Living               | 100                                                 | 100                       | 104                       |
| Waste Water Treatment                                |              | RnM P: Transport Assets                                                       | PO_0059        | Good Governance and Compliance | 416                                                 | 424                       | 433                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 135                                                 | 138                       | 142                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 526                                                 | 536                       | 552                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1 099                                               | 1 121                     | 1 155                     |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 22                                                  | 23                        | 23                        |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 29                                                  | 30                        | 31                        |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 208                                                 | 222                       | 238                       |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 202                                                 | 216                       | 231                       |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 18 550                                              | 19 849                    | 21 238                    |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 1 489                                               | 1 594                     | 1 705                     |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 947                                                 | 1 014                     | 1 084                     |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 12                                                  | 13                        | 14                        |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 1 552                                               | 1 661                     | 1 777                     |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 6 235                                               | 6 671                     | 7 138                     |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 1 917                                               | 2 052                     | 2 195                     |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 299                                                 | 320                       | 342                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                                   | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                               |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 212                                                 | 227                       | 242                       |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 3 452                                               | 3 694                     | 3 952                     |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Waste Water Treatment                                |              | Transport Assets                                                              | PO_0190        | Dignified Living               | 5 724                                               | 5 953                     | 6 191                     |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 208                                                 | 212                       | 216                       |
| Waste Water Treatment                                |              | RnM C: Transport Assets                                                       | PO_0058        | Good Governance and Compliance | 3 121                                               | 3 184                     | 3 279                     |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 18                        |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 634                                                 | 647                       | 660                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 65                                                  | 68                        | 70                        |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 229                                                 | 233                       | 238                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 558                                                 | 569                       | 580                       |
| Waste Water Treatment                                |              | Drinking Water Quality                                                        | PO_0097        | Dignified Living               | 83                                                  | 85                        | 88                        |
| Waste Water Treatment                                |              | RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment | PO_0038        | Dignified Living               | 783                                                 | 799                       | 827                       |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 150                                                 | 153                       | 158                       |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 343                                                 | 367                       | 393                       |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 26                                                  | 28                        | 30                        |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 71                                                  | 76                        | 81                        |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 302                                                 | 323                       | 346                       |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 27                                                  | 29                        | 31                        |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 5                                                   | 6                         | 6                         |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Waste Water Treatment                                |              | Employee related Cost                                                         | PO_0149        | Good Governance and Compliance | 60                                                  | 64                        | 68                        |
| Roads                                                |              | RnM P: Roads Infrastructure: Roads: Pavements                                 | PO_0020        | Dignified Living               | 526                                                 | 536                       | 555                       |
| Roads                                                |              | RnM P: Transport Assets                                                       | PO_0059        | Good Governance and Compliance | 58                                                  | 60                        | 61                        |
| Roads                                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 99                                                  | 101                       | 104                       |
| Roads                                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 20                                                  | 20                        | 21                        |
| Roads                                                |              | Municipal Running Cost                                                        | PO_MUN         | Good Governance and Compliance | 54                                                  | 55                        | 57                        |

| Municipal Vote/Operational project | Ref | Program/Project description                                | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                            |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                            |                |                                |                                                     |                           |                           |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 80                                                  | 82                        | 84                        |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 25                                                  | 26                        | 27                        |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 2 317                                               | 2 364                     | 2 435                     |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 1 911                                               | 1 950                     | 2 008                     |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 81                                                  | 83                        | 85                        |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 2 327                                               | 2 490                     | 2 665                     |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 175                                                 | 187                       | 200                       |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 1                                                   | 2                         | 2                         |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 119                                                 | 128                       | 137                       |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 505                                                 | 540                       | 578                       |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 235                                                 | 252                       | 269                       |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 35                                                  | 38                        | 40                        |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 405                                                 | 433                       | 463                       |
| Roads                              |     | Employee related Cost                                      | PO_0149        | Good Governance and Compliance | 25                                                  | 27                        | 29                        |
| Roads                              |     | RnM P: Roads Infrastructure: Roads: Pavements              | PO_0020        | Dignified Living               | 36                                                  | 36                        | 37                        |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 28                                                  | 29                        | 30                        |
| Roads                              |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 36                                                  | 37                        | 38                        |
| Storm Water Management             |     | RnM C: Roads Infrastructure: Road Structures: Road Bridges | PO_0186        | Dignified Living               | 3 121                                               | 3 184                     | 3 295                     |
| Storm Water Management             |     | RnM P: Storm water Infrastructure: Attenuation: Drainage   | PO_0026        | Dignified Living               | 3 500                                               | 3 700                     | 3 900                     |
| Storm Water Management             |     | RnM P: Transport Assets                                    | PO_0059        | Good Governance and Compliance | 68                                                  | 69                        | 70                        |
| Storm Water Management             |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Storm Water Management             |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Storm Water Management             |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Storm Water Management             |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 106                                                 | 108                       | 112                       |
| Storm Water Management             |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 7 544                                               | 7 695                     | 7 926                     |
| Storm Water Management             |     | Municipal Running Cost                                     | PO_MUN         | Good Governance and Compliance | 29                                                  | 30                        | 31                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-----------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 531                                                 | 541                       | 558                       |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 7                                                   | 8                         | 8                         |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 507                                                 | 517                       | 533                       |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 49                                                  | 50                        | 51                        |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 11                                                  | 12                        | 13                        |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 153                                                 | 163                       | 175                       |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 31                                                  | 34                        | 36                        |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 7 555                                               | 8 084                     | 8 650                     |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 519                                                 | 555                       | 594                       |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 659                                                 | 706                       | 755                       |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 85                                                  | 91                        | 97                        |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 846                                                 | 905                       | 968                       |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 114                                                 | 122                       | 130                       |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 183                                                 | 196                       | 210                       |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 757                                                 | 810                       | 867                       |
| Storm Water Management                               |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 105                                                 | 112                       | 120                       |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Storm Water Management                               |              | RnM P: Storm water Infrastructure: Attenuation: Drainage        | PO_0026        | Dignified Living               | 209                                                 | 213                       | 220                       |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 57                                                  | 59                        | 61                        |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Storm Water Management                               |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 156                                                 | 159                       | 162                       |
| Roads                                                |              | RnM P: Roads Infrastructure: Road Furniture: Road Furniture     | PO_0036        | Dignified Living               | 546                                                 | 557                       | 576                       |
| Roads                                                |              | RnM P: Roads Infrastructure: Roads: Earthworks                  | PO_0016        | Dignified Living               | 8 734                                               | 8 909                     | 9 087                     |
| Roads                                                |              | RnM P: Transport Assets                                         | PO_0059        | Good Governance and Compliance | 163                                                 | 166                       | 169                       |
| Roads                                                |              | RnM P: Maintenance and Construction of Transport Infrastructure | PO_0172        | Dignified Living               | 278                                                 | 306                       | 7 878                     |
| Roads                                                |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 4 653                                               | 4 979                     | 5 327                     |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 34                                                  | 36                        | 39                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-----------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 285                                                 | 305                       | 326                       |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 145                                                 | 156                       | 166                       |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 326                                                 | 348                       | 373                       |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 596                                                 | 638                       | 683                       |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 374                                                 | 400                       | 428                       |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 70                                                  | 75                        | 80                        |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 391                                                 | 419                       | 448                       |
| Roads                                                |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 41                                                  | 44                        | 47                        |
| Roads                                                |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Roads                                                |              | Transport Assets                                                | PO_0190        | Dignified Living               | 6                                                   | 6                         | 6                         |
| Roads                                                |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 234                                                 | 238                       | 243                       |
| Roads                                                |              | RnM C: Roads Infrastructure: Roads: Pavements                   | PO_0021        | Dignified Living               | 3 741                                               | 3 816                     | 3 892                     |
| Roads                                                |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 116                                                 | 118                       | 122                       |
| Roads                                                |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 20                                                  | 21                        | 11                        |
| Roads                                                |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Roads                                                |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 94                                                  | 96                        | 97                        |
| Solid Waste Disposal (Landfill Sites)                |              | City Cleanliness and Clean-up:Clean-up Actions                  | PO_0085        | Valley of Possibility          | 4 240                                               | 4 494                     | 4 652                     |
| Water Treatment                                      |              | Drinking Water Quality                                          | PO_0097        | Dignified Living               | 780                                                 | 796                       | 824                       |
| Water Treatment                                      |              | RnM P: Water Supply Infrastructure: Water Treatment: Metal Work | PO_0034        | Dignified Living               | 450                                                 | 500                       | 518                       |
| Water Treatment                                      |              | RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work  | PO_0044        | Dignified Living               | 104                                                 | 106                       | 110                       |
| Water Treatment                                      |              | RnM P: Transport Assets                                         | PO_0059        | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Water Distribution                                   |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Distribution                                   |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Distribution                                   |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 14                                                  | 15                        | 15                        |
| Water Distribution                                   |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Water Distribution                                   |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Water Distribution                                   |              | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Treatment                                      |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Water Treatment                                      |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 1 042                                               | 1 115                     | 1 193                     |
| Water Treatment                                      |              | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 78                                                  | 84                        | 89                        |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                               | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                           |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 196                                                 | 209                       | 224                       |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 455                                                 | 486                       | 520                       |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 19                                                  | 20                        | 22                        |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 74                                                  | 79                        | 85                        |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 181                                                 | 194                       | 207                       |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Water Treatment                                      |              | Transport Assets                                                          | PO_0190        | Dignified Living               | 476                                                 | 495                       | 515                       |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 56                                                  | 57                        | 59                        |
| Water Treatment                                      |              | RnM P: Water Supply Infrastructure: Water Treatment: Metal Work           | PO_0034        | Dignified Living               | 3 750                                               | 4 125                     | 4 249                     |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 47                                                  | 48                        | 49                        |
| Water Treatment                                      |              | Drinking Water Quality                                                    | PO_0097        | Dignified Living               | 780                                                 | 796                       | 824                       |
| Water Treatment                                      |              | RnM P: Water Supply Infrastructure: Water Treatment: Mechanical Equipment | PO_0032        | Dignified Living               | 350                                                 | 400                       | 414                       |
| Water Treatment                                      |              | RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work            | PO_0044        | Dignified Living               | 140                                                 | 143                       | 148                       |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 114                                                 | 117                       | 120                       |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Water Treatment                                      |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 51                                                  | 54                        | 58                        |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 4 252                                               | 4 550                     | 4 868                     |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 232                                                 | 248                       | 266                       |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 319                                                 | 342                       | 366                       |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 564                                                 | 604                       | 646                       |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 1 192                                               | 1 275                     | 1 365                     |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 64                                                  | 69                        | 73                        |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 313                                                 | 335                       | 359                       |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 739                                                 | 791                       | 847                       |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 38                                                  | 41                        | 43                        |



| Municipal Vote/Operational project | Ref | Program/Project description                                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|-----------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                                 |                |                                |                                                     |                           |                           |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Water Treatment                    |     | Transport Assets                                                | PO_0190        | Dignified Living               | 22                                                  | 23                        | 24                        |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 22                                                  | 23                        | 23                        |
| Water Treatment                    |     | RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work  | PO_0044        | Dignified Living               | 1 103                                               | 1 125                     | 1 159                     |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 14                        |
| Water Treatment                    |     | City Cleanliness and Clean-up:Clean-up Actions                  | PO_0085        | Valley of Possibility          | 55                                                  | 56                        | 58                        |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Water Treatment                    |     | Transport Assets                                                | PO_0190        | Dignified Living               | 15                                                  | 15                        | 16                        |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 117                                                 | 119                       | 122                       |
| Water Treatment                    |     | RnM P: Water Supply Infrastructure: Water Treatment: Metal Work | PO_0034        | Dignified Living               | 43                                                  | 44                        | 45                        |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 29                                                  | 30                        | 30                        |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 50                                                  | 51                        | 52                        |
| Water Treatment                    |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 1 522                                               | 1 552                     | 1 583                     |
| Water Distribution                 |     | RnM P: Water Supply Infrastructure: Bulk Mains: Pipe Work       | PO_0030        | Dignified Living               | 1 250                                               | 1 500                     | 1 553                     |
| Water Distribution                 |     | RnM P: Water Supply Infrastructure: Bulk Mains: Pipe Work       | PO_0030        | Dignified Living               | 2 472                                               | 2 522                     | 2 610                     |
| Water Distribution                 |     | RnM P: Transport Assets                                         | PO_0059        | Good Governance and Compliance | 947                                                 | 966                       | 985                       |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 55                                                  | 56                        | 57                        |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 6 149                                               | 6 272                     | 6 460                     |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 2 872                                               | 2 930                     | 3 017                     |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 2 235                                               | 2 280                     | 2 348                     |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 43                                                  | 44                        | 45                        |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 15 092                                              | 15 394                    | 15 856                    |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 28                        |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 357                                                 | 364                       | 375                       |

| Municipal Vote/Operational project | Ref | Program/Project description                                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|-----------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                                 |                |                                |                                                     |                           |                           |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 413                                                 | 421                       | 434                       |
| Water Storage                      |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 224                                                 | 228                       | 235                       |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 1 421                                               | 1 449                     | 1 493                     |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 55                        |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 762                                                 | 778                       | 801                       |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 194                                                 | 198                       | 204                       |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 491                                                 | 501                       | 516                       |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 10                        |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 349                                                 | 373                       | 400                       |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 219                                                 | 234                       | 251                       |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 18 278                                              | 19 558                    | 20 927                    |
| Water Distribution                 |     | Cleaning of Reservoir sites                                     | EPWP058        | Dignified Living               | 400                                                 | 453                       | 462                       |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 743                                                 | 796                       | 851                       |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 2 389                                               | 2 557                     | 2 736                     |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 2 484                                               | 2 657                     | 2 843                     |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 322                                                 | 344                       | 368                       |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 3 611                                               | 3 863                     | 4 134                     |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 265                                                 | 284                       | 304                       |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 1 260                                               | 1 348                     | 1 443                     |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 3 115                                               | 3 333                     | 3 567                     |
| Water Distribution                 |     | Employee related Cost                                           | PO_0149        | Good Governance and Compliance | 164                                                 | 176                       | 188                       |
| Water Distribution                 |     | GENERAL HOUSEKEEPING OF WATER TREATMENT, WASTEWATER TREATME     | EPWP076        | Dignified Living               | 800                                                 |                           |                           |
| Water Distribution                 |     | Finance Charges                                                 | PO_0155        | Good Governance and Compliance | 20 191                                              | 21 352                    | 21 469                    |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Water Distribution                 |     | Transport Assets                                                | PO_0190        | Dignified Living               | 1 908                                               | 1 984                     | 2 064                     |
| Water Distribution                 |     | Municipal Running Cost                                          | PO_MUN         | Good Governance and Compliance | 125                                                 | 127                       | 130                       |
| Water Distribution                 |     | RnM P: Water Supply Infrastructure: Water Treatment: Metal Work | PO_0034        | Dignified Living               | 2 206                                               | 2 250                     | 2 317                     |
| Water Distribution                 |     | Department of Water Affairs                                     | PO_0098        | Dignified Living               | 7 781                                               | 8 037                     | 8 295                     |
| Water Distribution                 |     | COCT Water                                                      | PO_0100        | Dignified Living               | 37 564                                              | 38 804                    | 40 045                    |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Water Distribution                                   |              | Bad Debt: Municipal Running Cost                      | PO_MUN2        | Dignified Living               | 5 567                                               | 5 706                     | 5 820                     |
| Water Distribution                                   |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Water Distribution                                   |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 6 481                                               | 6 689                     | 6 903                     |
| Water Distribution                                   |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 167                                                 | 174                       | 179                       |
| Water Distribution                                   |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Water Distribution                                   |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Water Distribution                                   |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 286                                                 | 292                       | 298                       |
| Water Distribution                                   |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 224                                                 | 228                       | 233                       |
| Water Distribution                                   |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 350                                                 | 350                       | 357                       |
| Administrative and Corporate Support                 |              | RnM C: Furniture and Office Equipment                 | PO_0054        | Good Governance and Compliance | 0                                                   | 1                         | 1                         |
| Administrative and Corporate Support                 |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 231                                                 | 235                       | 243                       |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 6                         | 6                         |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 51                                                  | 52                        | 53                        |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 7                                                   | 8                         | 8                         |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 257                                                 | 262                       | 270                       |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Administrative and Corporate Support                 |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 126                                                 | 128                       | 132                       |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 13                                                  | 14                        | 15                        |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 181                                                 | 193                       | 207                       |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 30                                                  | 32                        | 35                        |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 44                                                  | 47                        | 51                        |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 13                                                  | 14                        | 15                        |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 78                                                  | 84                        | 89                        |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 6 000                                               | 6 435                     | 6 902                     |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 35                                                  | 37                        | 40                        |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 25                                                  | 27                        | 28                        |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Administrative and Corporate Support                 |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |

| Municipal Vote/Operational project   | Ref | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|--------------------------------------|-----|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                      |     |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                           | 4   |                                                       |                |                                |                                                     |                           |                           |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 896                                               | 2 028                     | 2 170                     |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 288                                                 | 308                       | 330                       |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 52                                                  | 56                        | 59                        |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 104                                                 | 106                       | 108                       |
| Administrative and Corporate Support |     | Trade Union                                           | PO_0117        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Administrative and Corporate Support |     | Transport Assets                                      | PO_0190        | Dignified Living               | 6                                                   | 6                         | 7                         |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 785                                                 | 801                       | 817                       |
| Administrative and Corporate Support |     | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Administrative and Corporate Support |     | Retirement Achievements and Awards                    | PO_0116        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Human Resources                      |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Human Resources                      |     | Human Resource Management                             | PO_0118        | Good Governance and Compliance | 680                                                 | 697                       | 722                       |
| Human Resources                      |     | Human Resource Management                             | PO_0118        | Good Governance and Compliance | 233                                                 | 238                       | 246                       |
| Human Resources                      |     | Work Integrated Learners/ Interns                     | PO_0119        | Valley of Possibility          | 114                                                 | 117                       | 121                       |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3 091                                               | 3 308                     | 3 539                     |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 6 756                                               | 7 229                     | 7 735                     |
| Supply Chain Management              |     | IG Stores Wardens                                     | EPWP069        | Dignified Living               | –                                                   |                           |                           |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 2 522                                               | 2 699                     | 2 887                     |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 24 752                                              | 26 485                    | 28 339                    |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 5 221                                               | 5 482                     | 5 756                     |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 6 276                                               | 6 716                     | 7 186                     |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 44                                                  | 47                        | 51                        |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 411                                               | 1 510                     | 1 615                     |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 796                                                 | 851                       | 911                       |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 148                                                 | 158                       | 169                       |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 27                                                  | 29                        | 31                        |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 368                                                 | 394                       | 422                       |
| Human Resources                      |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 51                                                  | 54                        | 58                        |

| Municipal Vote/Operational project | Ref | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                 |                |                                |                                                     |                           |                           |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 46                                                  | 49                        | 53                        |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 790                                                 | 845                       | 905                       |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 9 825                                               | 10 513                    | 11 248                    |
| Human Resources                    |     | Finance Charges                                 | PO_0155        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 114                                                 | 117                       | 119                       |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 4 463                                               | 4 775                     | 5 110                     |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 15                        |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Human Resources                    |     | Operational Cost: Skills development levy       | PO_0151        | Good Governance and Compliance | 5 798                                               | 6 204                     | 6 638                     |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 6                         | 6                         |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 41                                                  | 41                        | 42                        |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 54                        |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 40                                                  | 41                        | 42                        |
| Human Resources                    |     | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | 3 739                                               | 3 814                     | 3 890                     |
| Human Resources                    |     | Work Integrated Learners/ Interns               | PO_0119        | Valley of Possibility          | 377                                                 | 384                       | 392                       |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 99                                                  | 101                       | 103                       |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 7 688                                               | 8 226                     | 8 802                     |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1 108                                               | 1 144                     | 1 181                     |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 260                                                 | 265                       | 271                       |
| Human Resources                    |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 206                                                 | 220                       | 236                       |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 150                                                 | 161                       | 172                       |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 18                                                  | 19                        | 20                        |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 89                                                  | 95                        | 102                       |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 1 184                                               | 1 267                     | 1 355                     |
| Human Resources                    |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 32                                                  | 34                        | 37                        |

| Municipal Vote/Operational project   | Ref | Program/Project description           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|--------------------------------------|-----|---------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                      |     |                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                           | 4   |                                       |                |                                |                                                     |                           |                           |
| Human Resources                      |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 5                         |
| Human Resources                      |     | Transport Assets                      | PO_0190        | Dignified Living               | 11                                                  | 11                        | 12                        |
| Human Resources                      |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 109                                                 | 111                       | 114                       |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 22                                                  | 22                        | 23                        |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 47                                                  | 51                        | 54                        |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 1 177                                               | 1 259                     | 1 348                     |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 102                                                 | 109                       | 117                       |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 486                                                 | 520                       | 557                       |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 235                                                 | 251                       | 269                       |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 543                                                 | 581                       | 621                       |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 6 768                                               | 7 242                     | 7 749                     |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 15                                                  | 16                        | 16                        |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Administrative and Corporate Support |     | Transport Assets                      | PO_0190        | Dignified Living               | 52                                                  | 54                        | 56                        |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 80                                                  | 81                        | 83                        |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 612                                                 | 624                       | 637                       |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Administrative and Corporate Support |     | RnM C: Furniture and Office Equipment | PO_0054        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Administrative and Corporate Support |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 44                                                  | 47                        | 50                        |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 901                                                 | 964                       | 1 031                     |
| Administrative and Corporate Support |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 78                                                  | 83                        | 89                        |

| Municipal Vote/Operational project   | Ref | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|--------------------------------------|-----|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                      |     |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                           | 4   |                                                       |                |                                |                                                     |                           |                           |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 318                                                 | 340                       | 364                       |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 416                                                 | 445                       | 476                       |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 5 178                                               | 5 541                     | 5 928                     |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Administrative and Corporate Support |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 8                                                   | 9                         | 9                         |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 54                        |
| Legal Services                       |     | Administrative Strategy and Planning                  | PO_0138        | Good Governance and Compliance | 8 500                                               | 8 781                     | 9 061                     |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Legal Services                       |     | Disaster Relief                                       | 0-0022         | Safe Valley                    | –                                                   | –                         | –                         |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 272                                                 | 292                       | 312                       |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 24                                                  | 25                        | 27                        |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 75                                                  | 80                        | 86                        |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 235                                                 | 251                       | 269                       |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 118                                                 | 126                       | 135                       |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 567                                               | 1 676                     | 1 794                     |
| Legal Services                       |     | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 23                                                  | 24                        | 26                        |
| Administrative and Corporate Support |     | RnM C: Furniture and Office Equipment                 | PO_0054        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Administrative and Corporate Support |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Mayor and Council                    |     | RnM C: Furniture and Office Equipment                 | PO_0054        | Good Governance and Compliance | 43                                                  | 44                        | 46                        |
| Mayor and Council                    |     | Implementation of Ward Priorities                     | PO_0088        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Mayor and Council                    |     | Implementation of Ward Priorities                     | PO_0088        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Mayor and Council                    |     | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 235                                                 | 240                       | 248                       |
| Mayor and Council                    |     | Integrated Public Transport Network                   | PO_0121        | Valley of Possibility          | 3                                                   | 3                         | 3                         |
| Mayor and Council                    |     | Eyes and Ears Project                                 | PO_0196        | Valley of Possibility          | 12                                                  | 12                        | 13                        |
| Property Services                    |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 37                                                  | 37                        | 38                        |
| Mayor and Council                    |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 34                                                  | 35                        | 36                        |
| Property Services                    |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Property Services                    |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 866                                                 | 884                       | 910                       |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description       | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-----------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                   |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Property Services                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 144                                                 | 147                       | 152                       |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Property Services                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Property Services                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 102                                                 | 104                       | 107                       |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 19                        |
| Property Services                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Property Services                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Mayor and Council                                    |              | Eyes and Ears Project             | PO_0196        | Valley of Possibility          | 107                                                 | 114                       | 122                       |
| Supply Chain Management                              |              | IG Stores Wardens                 | EPWP069        | Dignified Living               | 363                                                 | –                         | –                         |
| Mayor and Council                                    |              | IG : WARD OFFICE                  | EPWP033        | Dignified Living               | –                                                   | –                         | –                         |
| Mayor and Council                                    |              | Implementation of Ward Priorities | PO_0088        | Good Governance and Compliance | –                                                   | –                         | –                         |
| #N/A                                                 |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 400                                                 | 450                       | 500                       |
| Mayor and Council                                    |              | Implementation of Ward Priorities | PO_0088        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Mayor and Council                                    |              | Eyes and Ears Project             | PO_0196        | Valley of Possibility          | 16                                                  | 16                        | 16                        |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 121                                                 | 123                       | 126                       |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 14                        |
| Mayor and Council                                    |              | IG : WARD OFFICE                  | EPWP033        | Dignified Living               | 400                                                 | –                         | –                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 297                                                 | 303                       | 309                       |
| Mayor and Council                                    |              | Implementation of Ward Priorities | PO_0088        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 34                                                  | 34                        | 35                        |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 73                                                  | 74                        | 76                        |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Mayor and Council                                    |              | Municipal Running Cost            | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Mayor and Council                                    |              | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Mayor and Council                                    |              | Implementation of Ward Priorities               | PO_0088        | Good Governance and Compliance | 5 750                                               | 6 900                     | 8 050                     |
| Mayor and Council                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 32                                                  | 32                        | 33                        |
| Mayor and Council                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 20                                                  | 20                        | 21                        |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 223                                                 | 234                       | 246                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 711                                                 | 746                       | 784                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 51                                                  | 53                        | 56                        |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 22                                                  | 23                        | 25                        |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 784                                                 | 823                       | 864                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 42                                                  | 44                        | 46                        |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 34                                                  | 36                        | 38                        |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 223                                                 | 234                       | 246                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 946                                                 | 993                       | 1 043                     |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 51                                                  | 53                        | 56                        |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 942                                                 | 989                       | 1 038                     |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 51                                                  | 53                        | 56                        |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 200                                                 | 210                       | 221                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 10 207                                              | 10 717                    | 11 253                    |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 379                                                 | 398                       | 418                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 308                                                 | 323                       | 339                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 35                                                  | 37                        | 39                        |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 223                                                 | 235                       | 246                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 11 483                                              | 12 057                    | 12 660                    |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 1 702                                               | 1 787                     | 1 876                     |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 237                                                 | 248                       | 261                       |
| Mayor and Council                                    |              | Remuneration of councillors                     | PO_0150        | Good Governance and Compliance | 117                                                 | 123                       | 129                       |
| Mayor and Council                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Mayor and Council                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Mayor and Council                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 15                        |
| Mayor and Council                                    |              | Transport Assets                                | PO_0190        | Dignified Living               | 29                                                  | 30                        | 32                        |
| Mayor and Council                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                         | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                     |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Mayor and Council                                    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Mayor and Council                                    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Mayor and Council                                    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 21                                                  | 22                        | 22                        |
| Mayor and Council                                    |              |                                                                     |                | Good Governance and Compliance | 500                                                 | –                         | –                         |
| Mayor and Council                                    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Mayor and Council                                    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 73                                                  | 74                        | 76                        |
| Mayor and Council                                    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Mayor and Council                                    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Mayor and Council                                    |              | Ward Committees                                                     | PO_0147        | Good Governance and Compliance | 1 410                                               | 1 480                     | 1 554                     |
| #N/A                                                 |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 100                                                 | 150                       | 200                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Police Forces, Traffic and Street Parking Control    |              | Transport Assets                                                    | PO_0190        | Dignified Living               | 1                                                   | 1                         | 1                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 74                                                  | 76                        | 77                        |
| Information Technology                               |              | RnM C: Information and Communication Infrastructure: Capital Spares | PO_0008        | Dignified Living               | 109                                                 | 111                       | 115                       |
| Information Technology                               |              | RnM C: Furniture and Office Equipment                               | PO_0054        | Good Governance and Compliance | 145                                                 | 147                       | 153                       |
| Information Technology                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 217                                                 | 222                       | 228                       |
| Information Technology                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 176                                                 | 180                       | 185                       |
| Information Technology                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Information Technology                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 155                                                 | 158                       | 163                       |
| Information Technology                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 24                                                  | 25                        | 26                        |
| Information Technology                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Information Technology                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 4 859                                               | 4 956                     | 5 105                     |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 35                                                  | 37                        | 40                        |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 1 413                                               | 1 512                     | 1 618                     |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 240                                                 | 256                       | 274                       |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 122                                                 | 131                       | 140                       |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 607                                                 | 650                       | 695                       |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 934                                                 | 1 000                     | 1 070                     |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 565                                                 | 604                       | 647                       |
| Information Technology                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 653                                                 | 699                       | 748                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Information Technology                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 8 125                                               | 8 694                     | 9 303                     |
| Information Technology                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 67                                                  | 72                        | 77                        |
| Information Technology                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 82                                                  | 88                        | 94                        |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 27                                                  | 28                        | 28                        |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Information Technology                               |              | Transport Assets                                | PO_0190        | Dignified Living               | 18                                                  | 18                        | 19                        |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 30                                                  | 31                        | 32                        |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Information Technology                               |              | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | 5                                                   | 5                         | 6                         |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Information Technology                               |              | Website Development and Maintenance             | PO_0148        | Good Governance and Compliance | 500                                                 | 510                       | 520                       |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 6 248                                               | 6 373                     | 6 501                     |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 531                                                 | 541                       | 552                       |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 18 239                                              | 18 604                    | 18 976                    |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 3 329                                               | 3 396                     | 3 464                     |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2 913                                               | 2 971                     | 3 031                     |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 54                        |
| Information Technology                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 134                                                 | 137                       | 139                       |
| Property Services                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 118                                                 | 120                       | 124                       |
| Property Services                                    |              | Research and Development                        | PO_0134        | Good Governance and Compliance | 109                                                 | 111                       | 115                       |
| Property Services                                    |              | Administrative Strategy and Planning            | PO_0138        | Good Governance and Compliance | 54                                                  | 55                        | 57                        |
| Property Services                                    |              | Rehabilitation and Beautification               | PO_0107        | Green and Sustainable Valley   | 52                                                  | 53                        | 55                        |
| Property Services                                    |              | Municipal Properties                            | PO_0124        | Valley of Possibility          | 2 088                                               | 2 130                     | 2 204                     |
| Property Services                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Property Services                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Property Services                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 193                                                 | 196                       | 202                       |
| Property Services                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Property Services                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 262                                                 | 267                       | 275                       |
| Property Services                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Property Services                                    |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 527                                                 | 537                       | 554                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                 | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                             |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 22                                                  | 23                        | 23                        |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 852                                                 | 869                       | 895                       |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 107                                                 | 109                       | 112                       |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 51                                                  | 52                        | 53                        |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 58                                                  | 59                        | 61                        |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 7                                                   | 8                         | 8                         |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 22                                                  | 23                        | 24                        |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 188                                                 | 192                       | 198                       |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 18                        |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 13                                                  | 14                        | 15                        |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 670                                                 | 717                       | 767                       |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 57                                                  | 61                        | 65                        |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 250                                                 | 267                       | 286                       |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 439                                                 | 470                       | 503                       |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 13                                                  | 14                        | 15                        |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 302                                                 | 324                       | 346                       |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 45                                                  | 48                        | 52                        |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 47                                                  | 51                        | 54                        |
| Property Services                                    |              | Employee related Cost                       | PO_0149        | Good Governance and Compliance | 3 600                                               | 3 851                     | 4 121                     |
| Property Services                                    |              | MUNICIPAL TOWNHALL COMPLEX AND NPK BUILDING | EPWP077        | Dignified Living               | 240                                                 |                           |                           |
| Property Services                                    |              | STRUCTURAL UPGRADE OF MUNICIPAL BUILDINGS   | EPWP078        | Dignified Living               | 149                                                 |                           |                           |
| Property Services                                    |              | MOUNTAIN BREEZE CARAVAN PARK                | EPWP079        | Dignified Living               | 160                                                 |                           |                           |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 10                        |
| Property Services                                    |              | Transport Assets                            | PO_0190        | Dignified Living               | 307                                                 | 319                       | 332                       |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 105                                                 | 107                       | 109                       |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 6 569                                               | 6 700                     | 6 834                     |
| Property Services                                    |              | Municipal Running Cost                      | PO_MUN         | Good Governance and Compliance | 36                                                  | 36                        | 37                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Property Services                                    |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 48                                                  | 49                        | 50                        |
| Property Services                                    |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 8                         |
| Property Services                                    |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 19                        |
| Property Services                                    |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Property Services                                    |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Property Services                                    |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 210                                                 | 214                       | 219                       |
| Property Services                                    |              | RnM C: Furniture and Office Equipment                                    | PO_0054        | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Property Services                                    |              | Occupational Health and Safety                                           | PO_0125        | Good Governance and Compliance | 109                                                 | 111                       | 115                       |
| Property Services                                    |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Property Services                                    |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 5 427                                               | 5 535                     | 5 729                     |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 934                                                 | 953                       | 981                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 19                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 9                         | 9                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 20                                                  | 20                        | 21                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 113                                                 | 115                       | 119                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 135                                                 | 138                       | 142                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3 548                                               | 3 619                     | 3 727                     |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Property Services                                    |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 138                                                 | 141                       | 145                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 707                                                 | 721                       | 743                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Property Services                                    |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 14                                                  | 15                        | 15                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 54                                                  | 55                        | 56                        |
| Solid Waste Removal                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 29                                                  | 30                        | 30                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-----------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                             |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Solid Waste Removal                                  |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 204                                                 | 208                       | 214                       |
| Solid Waste Removal                                  |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Solid Waste Removal                                  |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 247                                                 | 252                       | 259                       |
| Solid Waste Removal                                  |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 927                                                 | 946                       | 974                       |
| Solid Waste Removal                                  |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Solid Waste Removal                                  |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 151                                                 | 154                       | 159                       |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 20                        |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 391                                                 | 398                       | 410                       |
| Solid Waste Removal                                  |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Solid Waste Removal                                  |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 44                                                  | 47                        | 51                        |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 551                                                 | 589                       | 631                       |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 67                                                  | 71                        | 76                        |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 770                                                 | 824                       | 881                       |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 85                                                  | 91                        | 98                        |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 115                                                 | 123                       | 132                       |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 356                                                 | 381                       | 408                       |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 4 426                                               | 4 735                     | 5 067                     |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 68                                                  | 69                        | 71                        |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 73                                                  | 74                        | 76                        |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1 040                                               | 1 061                     | 1 082                     |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Property Services                                    |              | 1 Municipal Running Cost    | 0-0001         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Property Services                                    |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 551                                                 | 589                       | 630                       |
| Property Services                                    |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 99                                                  | 106                       | 113                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Property Services                                    |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 16                                                  | 18                        | 19                        |
| Property Services                                    |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Property Services                                    |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Property Services                                    |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 99                                                  | 106                       | 113                       |
| Property Services                                    |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Property Services                                    |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 54                        |
| Community Parks (including Nurseries)                |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 22                                                  | 23                        | 23                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 59                                                  | 60                        | 62                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 134                                                 | 136                       | 140                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 33                                                  | 34                        | 35                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 33                                                  | 33                        | 34                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 177                                                 | 181                       | 186                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 20                                                  | 20                        | 21                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 18                                                  | 19                        | 20                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 13                                                  | 14                        | 15                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 60                                                  | 65                        | 69                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 347                                                 | 372                       | 398                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 420                                                 | 449                       | 481                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 95                                                  | 102                       | 109                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 181                                                 | 194                       | 208                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 137                                                 | 147                       | 157                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 384                                                 | 411                       | 440                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 322                                                 | 344                       | 368                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 41                                                  | 44                        | 47                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3 722                                               | 3 983                     | 4 262                     |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 819                                               | 1 947                     | 2 083                     |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 510                                                 | 546                       | 584                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 29                                                  | 31                        | 33                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 82                                                  | 87                        | 94                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 25                                                  | 27                        | 28                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Population Development                               |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Civil Defence                                        |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 5                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 25                                                  | 26                        | 26                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Transport Assets                                      | PO_0190        | Dignified Living               | 14                                                  | 15                        | 15                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1 224                                               | 1 248                     | 1 273                     |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 23                                                  | 23                        | 24                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 54                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Community Parks (including Nurseries)                |              | Specialised Project                                   | PO_0132        | Safe Valley                    | 21                                                  | 21                        | 21                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Parks (including Nurseries)                |              | Workshops, Seminars and Subject Matter Training       | PO_0084        | Good Governance and Compliance | 14                                                  | 14                        | 14                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 24                                                  | 24                        | 25                        |
| Community Parks (including Nurseries)                |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 9                                                   | 10                        | 10                        |



| Municipal Vote/Operational project<br><br>R thousand | Ref | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|-----|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |     |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Parks (including Nurseries)                |     | Retirement Achievements and Awards                                       | PO_0116        | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 25                                                  | 27                        | 29                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 57                                                  | 61                        | 65                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 292                                                 | 313                       | 334                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 246                                                 | 263                       | 281                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 135                                                 | 144                       | 154                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 911                                                 | 975                       | 1 043                     |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | RnM C: Furniture and Office Equipment                                    | PO_0054        | Good Governance and Compliance | 5                                                   | 5                         | 6                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 44                                                  | 45                        | 45                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Environmental:Nursery                                                    | PO_0109        | Green and Sustainable Valley   | 36                                                  | 37                        | 38                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 156                                                 | 159                       | 165                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | City Cleanliness and Clean-up:Clean-up Actions                           | PO_0085        | Valley of Possibility          | 726                                                 | 741                       | 767                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 24                                                  | 24                        | 25                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 100                                                 | 102                       | 105                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 83                                                  | 84                        | 87                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 121                                                 | 124                       | 127                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 49                                                  | 50                        | 52                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 18                                                  | 19                        | 19                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 15                                                  | 16                        | 16                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 23                                                  | 23                        | 24                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|-----|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |     |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Cemeteries, Funeral Parlours and Crematoriums        | 4   | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 18                                                  | 19                        | 20                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 25                                                  | 27                        | 28                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 98                                                  | 104                       | 112                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 266                                                 | 284                       | 304                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 333                                                 | 357                       | 382                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 135                                                 | 145                       | 155                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 123                                                 | 131                       | 141                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2 164                                               | 2 315                     | 2 477                     |
| Cemeteries, Funeral Parlours and Crematoriums        |     | CEMETRIES CLEARING AND CLEANING                                          | EPWP051        | Dignified Living               | 741                                                 | 200                       | 204                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 125                                                 | 127                       | 131                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 54                                                  | 55                        | 56                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Transport Assets                                                         | PO_0190        | Dignified Living               | 317                                                 | 330                       | 343                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 30                                                  | 31                        | 32                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 125                                                 | 127                       | 130                       |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 50                                                  | 51                        | 52                        |
| Cemeteries, Funeral Parlours and Crematoriums        |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Recreational Facilities                              |     | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Recreational Facilities                              |     | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 200                                                 | 161                       | 167                       |
| Recreational Facilities                              |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Recreational Facilities                              |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 29                                                  | 30                        | 31                        |
| Recreational Facilities                              |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Recreational Facilities                              |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Recreational Facilities                              |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Recreational Facilities                              |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Recreational Facilities                              |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 11                                                  | 12                        | 13                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Recreational Facilities                              |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 129                                                 | 138                       | 147                       |
| Recreational Facilities                              |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 217                                                 | 232                       | 248                       |
| Recreational Facilities                              |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 473                                                 | 507                       | 542                       |
| Recreational Facilities                              |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 76                                                  | 81                        | 87                        |
| Recreational Facilities                              |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 71                                                  | 76                        | 81                        |
| Recreational Facilities                              |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 555                                               | 1 664                     | 1 780                     |
| Recreational Facilities                              |              | EPWP SWIMMING POOL PUMP MAINTENANCE OPERATOR                             | EPWP064        | Dignified Living               | 40                                                  | 40                        | 41                        |
| Recreational Facilities                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 160                                                 | 163                       | 168                       |
| Recreational Facilities                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 93                                                  | 95                        | 97                        |
| Recreational Facilities                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Recreational Facilities                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 47                                                  | 48                        | 49                        |
| Recreational Facilities                              |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Biodiversity and Landscape                           |              | Environmental: Catchment and Forestry                                    | PO_0105        | Green and Sustainable Valley   | 1 451                                               | 1 523                     | 1 576                     |
| Biodiversity and Landscape                           |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 304                                                 | 106                       | 110                       |
| Biodiversity and Landscape                           |              | RnM C: Furniture and Office Equipment                                    | PO_0054        | Good Governance and Compliance | 76                                                  | 77                        | 80                        |
| Biodiversity and Landscape                           |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 206                                                 | 210                       | 214                       |
| Biodiversity and Landscape                           |              | Administrative Strategy and Planning                                     | PO_0138        | Good Governance and Compliance | 12                                                  | 13                        | 13                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 3                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 16                                                  | 17                        | 17                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 18                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 153                                                 | 156                       | 161                       |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 15                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 25                                                  | 26                        | 26                        |
| Biodiversity and Landscape                           |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 31                                                  | 33                        | 36                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref | Program/Project description           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|-----|---------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |     |                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Biodiversity and Landscape                           | 4   | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Biodiversity and Landscape                           |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 47                                                  | 50                        | 54                        |
| Biodiversity and Landscape                           |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 177                                                 | 190                       | 203                       |
| Biodiversity and Landscape                           |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 545                                                 | 583                       | 624                       |
| Biodiversity and Landscape                           |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 491                                                 | 525                       | 562                       |
| Biodiversity and Landscape                           |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 287                                                 | 307                       | 329                       |
| Biodiversity and Landscape                           |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 252                                                 | 270                       | 288                       |
| Biodiversity and Landscape                           |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Biodiversity and Landscape                           |     | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 3 133                                               | 3 352                     | 3 587                     |
| Biodiversity and Landscape                           |     | Biodiversity                          | EPWP065        | Dignified Living               | 467                                                 | 480                       | 490                       |
| Biodiversity and Landscape                           |     | RnM C: Furniture and Office Equipment | PO_0054        | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Biodiversity and Landscape                           |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 34                                                  | 35                        | 36                        |
| Biodiversity and Landscape                           |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 42                                                  | 42                        | 44                        |
| Biodiversity and Landscape                           |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 59                                                  | 60                        | 62                        |
| Biodiversity and Landscape                           |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Biodiversity and Landscape                           |     | Transport Assets                      | PO_0190        | Dignified Living               | 1 297                                               | 1 348                     | 1 402                     |
| Biodiversity and Landscape                           |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 518                                                 | 519                       | 529                       |
| Biodiversity and Landscape                           |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 146                                                 | 149                       | 152                       |
| Biodiversity and Landscape                           |     | COVID 19 Expenditure                  | PO_0103        | Safe Valley                    | 114                                                 | 117                       | 119                       |
| Biodiversity and Landscape                           |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 33                                                  | 34                        | 35                        |
| Biodiversity and Landscape                           |     | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Population Development                               |     | Community Development Initiatives     | PO_0087        | Valley of Possibility          | 500                                                 | 530                       | 562                       |
| Population Development                               |     | Youth Projects                        | PO_0183        | Valley of Possibility          | 2 601                                               | 2 653                     | 2 746                     |
| Population Development                               |     | Municipal Properties                  | PO_0124        | Valley of Possibility          | 40                                                  | 42                        | 45                        |
| Population Development                               |     | Youth and Elderly Projects            | PO_0180        | Valley of Possibility          | 312                                                 | 318                       | 330                       |
| Population Development                               |     | Homeless and Disability Projects      | PO_0181        | Valley of Possibility          | 123                                                 | 125                       | 130                       |
| Population Development                               |     | Children and Gender                   | PO_0182        | Valley of Possibility          | 130                                                 | 133                       | 137                       |
| Population Development                               |     | Junior Town Council                   | PO_0195        | Valley of Possibility          | 83                                                  | 85                        | 88                        |
| Population Development                               |     | Provincial CDW Programme              | PO_0194        | Valley of Possibility          | 4                                                   | 4                         | 4                         |
| Population Development                               |     | Disability Projects                   | PO_0160        | Valley of Possibility          | 260                                                 | 265                       | 275                       |
| Population Development                               |     | Youth and Elderly Projects            | PO_0180        | Valley of Possibility          | 280                                                 | 285                       | 295                       |
| Population Development                               |     | Homeless and Disability Projects      | PO_0181        | Valley of Possibility          | 255                                                 | 260                       | 269                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Population Development                               |              | Children and Gender                                                      | PO_0182        | Valley of Possibility          | 338                                                 | 344                       | 356                       |
| Population Development                               |              | Junior Town Council                                                      | PO_0195        | Valley of Possibility          | 129                                                 | 131                       | 136                       |
| Population Development                               |              | Provincial CDW Programme                                                 | PO_0194        | Valley of Possibility          | 5                                                   | 5                         | 5                         |
| Population Development                               |              | Children and Gender                                                      | PO_0182        | Valley of Possibility          | 71                                                  | 73                        | 74                        |
| Population Development                               |              | Junior Town Council                                                      | PO_0195        | Valley of Possibility          | 255                                                 | 260                       | 265                       |
| Population Development                               |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 416                                                 | 424                       | 439                       |
| Population Development                               |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Population Development                               |              | Occupational Health and Safety                                           | PO_0125        | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Population Development                               |              | Youth and Elderly Projects                                               | PO_0180        | Valley of Possibility          | 50                                                  | 51                        | 53                        |
| Population Development                               |              | Homeless and Disability Projects                                         | PO_0181        | Valley of Possibility          | 20                                                  | 21                        | 22                        |
| Population Development                               |              | Children and Gender                                                      | PO_0182        | Valley of Possibility          | 38                                                  | 39                        | 40                        |
| Population Development                               |              | Junior Town Council                                                      | PO_0195        | Valley of Possibility          | 31                                                  | 32                        | 33                        |
| Population Development                               |              | Provincial CDW Programme                                                 | PO_0194        | Valley of Possibility          | 4                                                   | 4                         | 4                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 47                                                  | 48                        | 49                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 25                                                  | 25                        | 26                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 33                                                  | 33                        | 34                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 2                         | 2                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 174                                                 | 177                       | 183                       |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 28                                                  | 28                        | 29                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 211                                                 | 215                       | 222                       |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 105                                                 | 107                       | 110                       |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 18                                                  | 19                        | 19                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description         | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                     |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 36                                                  | 36                        | 37                        |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 20                        |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 32                                                  | 32                        | 33                        |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 7                         |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 25                                                  | 25                        | 26                        |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 91                                                  | 92                        | 95                        |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 60                                                  | 61                        | 63                        |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 48                                                  | 49                        | 50                        |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 4 748                                               | 5 080                     | 5 436                     |
| Population Development                               |              | IG : COMMUNITY DEV OFFICE ASSISTANT | EPWP006        | Dignified Living               | 80                                                  | –                         | –                         |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 33                                                  | 35                        | 38                        |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 203                                                 | 216                       | 228                       |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 356                                                 | 381                       | 408                       |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 119                                                 | 128                       | 137                       |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 81                                                  | 87                        | 93                        |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 72                                                  | 77                        | 82                        |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 423                                                 | 452                       | 484                       |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 826                                                 | 884                       | 945                       |
| Population Development                               |              | Employee related Cost               | PO_0149        | Good Governance and Compliance | 32                                                  | 34                        | 36                        |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Population Development                               |              | Implementation of Ward Priorities   | PO_0088        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Population Development                               |              | Youth and Elderly Projects          | PO_0180        | Valley of Possibility          | 21                                                  | 22                        | 22                        |
| Population Development                               |              | Homeless and Disability Projects    | PO_0181        | Valley of Possibility          | 90                                                  | 92                        | 93                        |
| Population Development                               |              | Children and Gender                 | PO_0182        | Valley of Possibility          | 65                                                  | 67                        | 68                        |
| Population Development                               |              | Provincial CDW Programme            | PO_0194        | Valley of Possibility          | 8                                                   | 8                         | 8                         |
| Population Development                               |              | Municipal Running Cost              | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Population Development                               |              | Transport Assets                    | PO_0190        | Dignified Living               | 72                                                  | 75                        | 78                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Population Development                               |              | Homeless and Disability Projects                                         | PO_0181        | Valley of Possibility          | 51                                                  | 52                        | 53                        |
| Population Development                               |              | Junior Town Council                                                      | PO_0195        | Valley of Possibility          | 10                                                  | 11                        | 12                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 8                         | 8                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 41                                                  | 41                        | 42                        |
| Population Development                               |              | Junior Town Council                                                      | PO_0195        | Valley of Possibility          | 51                                                  | 52                        | 53                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Population Development                               |              | Workshop/Catering                                                        | PO_0090        | Valley of Possibility          | 13                                                  | 13                        | 13                        |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Population Development                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 27                                                  | 28                        | 28                        |
| Population Development                               |              | Youth and Elderly Projects                                               | PO_0180        | Valley of Possibility          | 10                                                  | 11                        | 11                        |
| Population Development                               |              | Children and Gender                                                      | PO_0182        | Valley of Possibility          | 36                                                  | 36                        | 37                        |
| Population Development                               |              | Junior Town Council                                                      | PO_0195        | Valley of Possibility          | 10                                                  | 11                        | 11                        |
| Population Development                               |              | Homeless Projects                                                        | PO_0161        | Valley of Possibility          | 106                                                 | 112                       | 119                       |
| Population Development                               |              | Grant-in-Aid                                                             | PO_0089        | Valley of Possibility          | 7 738                                               | 8 202                     | 8 694                     |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 23                                                  | 23                        | 24                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 25                                                  | 25                        | 26                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Disaster Management                                  |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 77                                                  | 79                        | 81                        |
| Disaster Management                                  |              | Disaster Management Plan                                                 | PO_0210        | Safe Valley                    | 1 000                                               | 500                       | 500                       |
| Disaster Management                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Disaster Management                                  |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 300                                                 | 250                       | 200                       |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                            |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
|                                                      |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 24                                                  | 30                        | 35                        |
|                                                      |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 3                         |
|                                                      |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
|                                                      |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 14                                                  | 16                        | 18                        |
|                                                      |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Disaster Management                                  |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Disaster Management                                  |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 177                                                 | 180                       | 186                       |
| Disaster Management                                  |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 10                                                  | 10                        | 11                        |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 289                                                 | 310                       | 331                       |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 203                                                 | 217                       | 233                       |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 1                                                   | 1                         | 1                         |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 27                                                  | 29                        | 31                        |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 180                                                 | 192                       | 206                       |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 103                                                 | 110                       | 117                       |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 176                                                 | 189                       | 202                       |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 125                                                 | 134                       | 143                       |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 1 420                                               | 1 520                     | 1 626                     |
| Disaster Management                                  |              | IG : EPWP DISASTER ASSISTANTS              | EPWP003        | Dignified Living               | 245                                                 | 245                       | 250                       |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 17                                                  | 18                        | 19                        |
| Disaster Management                                  |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 28                                                  | 30                        | 32                        |
| Disaster Management                                  |              | Disaster Relief                            | PO_0104        | Safe Valley                    | 5                                                   | 5                         | 5                         |
| Disaster Management                                  |              | Disaster Relief                            | PO_0104        | Safe Valley                    | 7                                                   | 7                         | 8                         |
| Disaster Management                                  |              | Disaster Relief                            | PO_0104        | Safe Valley                    | 1                                                   | 1                         | 1                         |
| Disaster Management                                  |              | Transport Assets                           | PO_0191        | Safe Valley                    | 137                                                 | 142                       | 148                       |
| Disaster Management                                  |              | Disaster Relief                            | PO_0104        | Safe Valley                    | 10                                                  | 11                        | 11                        |
| Disaster Management                                  |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Disaster Management                                  |              | Disaster Relief                            | PO_0104        | Safe Valley                    | 8                                                   | 9                         | 9                         |
| Disaster Management                                  |              | Disaster Relief                            | PO_0104        | Safe Valley                    | 5 213                                               | 5 526                     | 5 857                     |
| Community Halls and Facilities                       |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 76                                                  | 77                        | 80                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 92                                                  | 94                        | 96                        |
| Fire Fighting and Protection                         |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 2 602                                               | 2 654                     | 2 707                     |
| Fire Fighting and Protection                         |              | RnM C: Furniture and Office Equipment                                    | PO_0054        | Good Governance and Compliance | 181                                                 | 184                       | 191                       |
| Fire Fighting and Protection                         |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 312                                                 | 318                       | 330                       |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 380                                                 | 388                       | 400                       |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 140                                                 | 143                       | 148                       |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 27                                                  | 28                        | 28                        |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 263                                                 | 269                       | 277                       |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1 183                                               | 1 207                     | 1 243                     |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 27                                                  | 27                        | 28                        |
| Fire Fighting and Protection                         |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 63                                                  | 65                        | 66                        |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 204                                                 | 218                       | 234                       |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 2 896                                               | 3 099                     | 3 316                     |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 444                                                 | 475                       | 508                       |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 3 328                                               | 3 561                     | 3 810                     |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 3 547                                               | 3 795                     | 4 061                     |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 193                                                 | 206                       | 220                       |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 1 355                                               | 1 449                     | 1 551                     |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 2 796                                               | 2 992                     | 3 201                     |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 2 014                                               | 2 154                     | 2 305                     |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 1 120                                               | 1 199                     | 1 283                     |
| Fire Fighting and Protection                         |              | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 1 864                                               | 1 995                     | 2 135                     |

| Municipal Vote/Operational project<br><br>R thousand | Ref | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|-----|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |     |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Fire Fighting and Protection                         | 4   | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 70                                                  | 75                        | 81                        |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 12                                                  | 13                        | 14                        |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 220                                                 | 235                       | 251                       |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 56                                                  | 60                        | 64                        |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 139                                                 | 149                       | 159                       |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 2 364                                               | 2 530                     | 2 707                     |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 17 586                                              | 18 817                    | 20 135                    |
| Fire Fighting and Protection                         |     | Fire Assistants                                       | EPWP068        | Dignified Living               | 693                                                 | –                         | –                         |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 299                                                 | 320                       | 342                       |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 8                                                   | 9                         | 9                         |
| Fire Fighting and Protection                         |     | Employee related Cost: Protection Services            | PO_0189        | Safe Valley                    | 23                                                  | 25                        | 26                        |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 205                                                 | 209                       | 215                       |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 88                                                  | 90                        | 91                        |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 14                        |
| Fire Fighting and Protection                         |     | Transport Assets                                      | PO_0190        | Dignified Living               | 2 808                                               | 2 920                     | 3 037                     |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 874                                                 | 891                       | 909                       |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 12                                                  | 13                        | 13                        |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 28                                                  | 29                        | 29                        |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 50                                                  | 51                        | 52                        |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 234                                                 | 243                       | 251                       |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 98                                                  | 100                       | 102                       |
| Fire Fighting and Protection                         |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 33                                                  | 34                        | 35                        |
| Community Parks (including Nurseries)                |     | RnM C: Furniture and Office Equipment                 | PO_0054        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |     | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Community Parks (including Nurseries)                |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 133                                                 | 136                       | 140                       |
| Community Parks (including Nurseries)                |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 248                                                 | 253                       | 261                       |
| Community Parks (including Nurseries)                |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 119                                                 | 121                       | 125                       |
| Community Parks (including Nurseries)                |     | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-----------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                             |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 324                                                 | 331                       | 341                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 90                                                  | 92                        | 94                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 15                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 19                                                  | 20                        | 21                        |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 48                                                  | 51                        | 55                        |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 301                                                 | 322                       | 345                       |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 1 147                                               | 1 227                     | 1 313                     |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 28                                                  | 30                        | 32                        |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 368                                                 | 394                       | 422                       |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 237                                                 | 254                       | 272                       |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 80                                                  | 86                        | 92                        |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 34                                                  | 36                        | 39                        |
| Community Parks (including Nurseries)                |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 3 170                                               | 3 392                     | 3 629                     |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 8                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 32                                                  | 33                        | 34                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 429                                                 | 437                       | 446                       |
| Community Parks (including Nurseries)                |              | Transport Assets            | PO_0190        | Dignified Living               | 23                                                  | 24                        | 25                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 137                                                 | 140                       | 143                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 77                                                  | 78                        | 80                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 42                                                  | 43                        | 44                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 46                                                  | 47                        | 48                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Nature Conservation                                  |              | Environmental: Catchment and Forestry                                    | PO_0105        | Green and Sustainable Valley   | 260                                                 | 265                       | 275                       |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 19                        |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 14                        |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 350                                                 | 356                       | 367                       |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 5                         | 5                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 15                                                  | 15                        | 16                        |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Nature Conservation                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Nature Conservation                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Nature Conservation                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Nature Conservation                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 102                                                 | 109                       | 117                       |
| Nature Conservation                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 98                                                  | 105                       | 112                       |
| Nature Conservation                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 42                                                  | 45                        | 49                        |
| Nature Conservation                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 44                                                  | 47                        | 50                        |
| Nature Conservation                                  |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 530                                                 | 567                       | 607                       |
| Nature Conservation                                  |              | Urban Forestry                                                           | EPWP038        | Dignified Living               | 501                                                 | 440                       | 449                       |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Nature Conservation                                  |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Nature Conservation                                  |              | Workshops, Seminars and Subject Matter Training                          | PO_0084        | Good Governance and Compliance | 66                                                  | 67                        | 68                        |
| Community Parks (including Nurseries)                |              | Environmental: Catchment and Forestry                                    | PO_0105        | Green and Sustainable Valley   | 235                                                 | 239                       | 248                       |
| Community Parks (including Nurseries)                |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 100                                                 | 110                       | 114                       |
| Community Parks (including Nurseries)                |              | City Cleanliness and Clean-up:Clean-up Actions                           | PO_0085        | Valley of Possibility          | 27                                                  | 28                        | 29                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                          | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                      |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 18                                                  | 19                        | 19                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Recreational Facilities                              |              | Employee related Cost                                | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Recreational Facilities                              |              | Employee related Cost                                | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Recreational Facilities                              |              | Employee related Cost                                | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Recreational Facilities                              |              | Employee related Cost                                | PO_0149        | Good Governance and Compliance | 20                                                  | 21                        | 23                        |
| Recreational Facilities                              |              | Employee related Cost                                | PO_0149        | Good Governance and Compliance | 34                                                  | 37                        | 39                        |
| Recreational Facilities                              |              | Employee related Cost                                | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Recreational Facilities                              |              | Employee related Cost                                | PO_0149        | Good Governance and Compliance | 187                                                 | 201                       | 215                       |
| Community Parks (including Nurseries)                |              | "EPWP JONKERSHOEK PICNIC SITE ACTIVITY FACILITATOR"  | EPWP066        | Dignified Living               | 181                                                 | 240                       | 245                       |
| Community Parks (including Nurseries)                |              | "EPWP JONKERSHOEK PICNIC SITE ACTIVITY FACILITATOR " | EPWP060        | Dignified Living               | -                                                   | -                         | -                         |
| Recreational Facilities                              |              | Employee related Cost                                | PO_0149        | Good Governance and Compliance | 62                                                  | 66                        | 71                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 55                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 34                                                  | 35                        | 36                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 156                                                 | 159                       | 162                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Civil Defence                                        |              | Municipal Properties                                 | PO_0124        | Valley of Possibility          | 3                                                   | 3                         | 3                         |
| Civil Defence                                        |              | Animal Care                                          | PO_0131        | Safe Valley                    | 120                                                 | 150                       | 155                       |
| Civil Defence                                        |              | Safety and Security                                  | PO_0188        | Safe Valley                    | 75 000                                              | 78 750                    | 82 680                    |
| Civil Defence                                        |              | CSF: Protection Services                             | PO_0187        | Safe Valley                    | 57                                                  | 58                        | 60                        |
| Civil Defence                                        |              | RnM P: Furniture and Office Equipment                | PO_0055        | Good Governance and Compliance | 49                                                  | 50                        | 51                        |
| Civil Defence                                        |              | RnM C: Furniture and Office Equipment                | PO_0054        | Good Governance and Compliance | 4                                                   | 4                         | 5                         |
| Civil Defence                                        |              | RnM P: Transport Assets                              | PO_0059        | Good Governance and Compliance | 1 624                                               | 1 656                     | 1 689                     |
| Civil Defence                                        |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 1 049                                               | 1 070                     | 1 102                     |
| Civil Defence                                        |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Civil Defence                                        |              | Municipal Running Cost                               | PO_MUN         | Good Governance and Compliance | 101                                                 | 103                       | 106                       |

| Municipal Vote/Operational project | Ref | Program/Project description                | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|--------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                            |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                            |                |                                |                                                     |                           |                           |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 428                                                 | 437                       | 450                       |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 766                                                 | 782                       | 805                       |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 22                                                  | 23                        | 23                        |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 35                                                  | 36                        | 37                        |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 10                        |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 31                                                  | 31                        | 32                        |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 248                                                 | 265                       | 284                       |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 118                                                 | 126                       | 135                       |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0188        | Safe Valley                    | 1 834                                               | 1 962                     | 2 100                     |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 34 100                                              | 36 487                    | 39 042                    |
| Civil Defence                      |     | LAW ENFORCEMENT AND RELATED SERVICES       | EPWP062        | Dignified Living               | 3 173                                               | 4 304                     | 4 390                     |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 2 009                                               | 2 150                     | 2 301                     |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 165                                                 | 176                       | 189                       |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 12                                                  | 12                        | 13                        |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 536                                                 | 573                       | 614                       |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 9 014                                               | 9 645                     | 10 320                    |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 1 902                                               | 2 035                     | 2 177                     |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 372                                                 | 398                       | 426                       |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 2 978                                               | 3 186                     | 3 409                     |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 4 292                                               | 4 592                     | 4 914                     |
| Civil Defence                      |     | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 196                                                 | 210                       | 225                       |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 364                                                 | 371                       | 379                       |
| Civil Defence                      |     | Transport Assets                           | PO_0190        | Dignified Living               | 3 121                                               | 3 246                     | 3 376                     |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 208                                                 | 212                       | 216                       |
| Civil Defence                      |     | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 83                                                  | 85                        | 87                        |
| Civil Defence                      |     | K9 Unit                                    | PO_0204        | Safe Valley                    | -                                                   | -                         | -                         |

| Municipal Vote/Operational project | Ref | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                                 |                |                                |                                                     |                           |                           |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 3 825                                               | 3 902                     | 4 019                     |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 112                                                 | 114                       | 116                       |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 4 800                                               | 5 040                     | 5 292                     |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 66                                                  | 68                        | 71                        |
| Civil Defence                      |     | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Civil Defence                      |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2 000                                               | 2 100                     | 2 205                     |
| Civil Defence                      |     | Reservist Law Enforcement Officers              | PO_0130        | Safe Valley                    | 51                                                  | 52                        | 53                        |
| #N/A                               |     | SPCA                                            | PO_0131        | Safe Valley                    | 1 834                                               | 1 944                     | 2 060                     |
| Community Halls and Facilities     |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Libraries and Archives             |     | Municipal Properties                            | PO_0124        | Valley of Possibility          | 3                                                   | 4                         | 4                         |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 18                        |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 6                         |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 16                                                  | 17                        | 17                        |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Libraries and Archives             |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Libraries and Archives             |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 131                                                 | 141                       | 151                       |
| Libraries and Archives             |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 117                                                 | 119                       | 120                       |
| Libraries and Archives             |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 48                                                  | 49                        | 49                        |
| Libraries and Archives             |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Libraries and Archives             |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 54                                                  | 55                        | 55                        |
| Libraries and Archives             |     | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 15                                                  | 15                        | 15                        |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                         | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                     |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Libraries and Archives                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 675                                                 | 682                       | 689                       |
| Libraries and Archives                               |              | RnM P: Community Assets: Community Facilities: Libraries: Buildings | PO_0074        | Dignified Living               | 3                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 15                                                  | 16                        | 17                        |
| Libraries and Archives                               |              | Workshops, Seminars and Subject Matter Training                     | PO_0084        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Properties                                                | PO_0124        | Valley of Possibility          | 5                                                   | 5                         | 5                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 14                        |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 41                                                  | 42                        | 43                        |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 28                        |
| Libraries and Archives                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 91                                                  | 92                        | 93                        |
| Libraries and Archives                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 85                                                  | 85                        | 86                        |
| Libraries and Archives                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 14                                                  | 14                        | 15                        |
| Libraries and Archives                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 101                                                 | 102                       | 103                       |
| Libraries and Archives                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 15                                                  | 15                        | 15                        |
| Libraries and Archives                               |              | Employee related Cost                                               | PO_0149        | Good Governance and Compliance | 776                                                 | 784                       | 792                       |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 19                        |
| Libraries and Archives                               |              | Transport Assets                                                    | PO_0190        | Dignified Living               | 31                                                  | 32                        | 34                        |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 7                                                   | 10                        | 10                        |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 18                                                  | 15                        | 15                        |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Libraries and Archives                               |              | Workshops, Seminars and Subject Matter Training                     | PO_0084        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                              | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Libraries and Archives                               |              | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | 29                                                  | 30                        | 30                        |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 25                                                  | 25                        | 26                        |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 230                                                 | 232                       | 234                       |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 139                                                 | 140                       | 141                       |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 106                                                 | 107                       | 109                       |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 844                                                 | 852                       | 861                       |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Libraries and Archives                               |              | Transport Assets                                | PO_0190        | Dignified Living               | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 8                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 14                                                  | 15                        | 15                        |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 123                                                 | 124                       | 125                       |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 39                                                  | 39                        | 40                        |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 57                                                  | 57                        | 58                        |
| Libraries and Archives                               |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 707                                                 | 714                       | 721                       |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 18                        |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Libraries and Archives                               |              | RnM C: Furniture and Office Equipment                                    | PO_0054        | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Libraries and Archives                               |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 1 161                                               | 1 173                     | 1 185                     |
| Libraries and Archives                               |              | Community Development:Library Programmes                                 | PO_0094        | Valley of Possibility          | 16                                                  | 16                        | 17                        |
| Libraries and Archives                               |              | City Cleanliness and Clean-up:Clean-up Actions                           | PO_0085        | Valley of Possibility          | 4                                                   | 4                         | 4                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 49                                                  | 50                        | 52                        |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 43                                                  | 44                        | 45                        |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 24                                                  | 24                        | 25                        |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 78                                                  | 80                        | 82                        |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 28                                                  | 29                        | 29                        |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 545                                                 | 551                       | 556                       |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 14                                                  | 14                        | 14                        |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 481                                                 | 485                       | 490                       |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 17                        |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 273                                                 | 276                       | 278                       |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 305                                                 | 326                       | 349                       |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2 757                                               | 2 785                     | 2 812                     |
| Human Resources                                      |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 15                                                  | 15                        | 15                        |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 14                        |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Transport Assets                                                         | PO_0190        | Dignified Living               | 150                                                 | 156                       | 162                       |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 55                                                  | 55                        | 56                        |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Libraries and Archives                               |              | Workshops, Seminars and Subject Matter Training                          | PO_0084        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 8                         | 8                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 15                        |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 2                         | 2                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 138                                                 | 139                       | 141                       |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 92                                                  | 93                        | 94                        |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 120                                                 | 129                       | 138                       |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 43                                                  | 43                        | 44                        |
| Libraries and Archives                               |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 464                                                 | 469                       | 473                       |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Libraries and Archives                               |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Community Parks (including Nurseries)                |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 156                                                 | 159                       | 165                       |
| Community Parks (including Nurseries)                |              | RnM C: Furniture and Office Equipment                                    | PO_0054        | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Community Parks (including Nurseries)                |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 29                                                  | 30                        | 30                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 8                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 14                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 20                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                               | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                           |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 93                                                  | 99                        | 106                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 346                                                 | 370                       | 396                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 117                                                 | 126                       | 134                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 117                                                 | 125                       | 134                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 85                                                  | 91                        | 98                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 17                                                  | 18                        | 19                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 391                                                 | 418                       | 447                       |
| Community Parks (including Nurseries)                |              | ORNAMENTAL HORTICULTURE                                                   | EPWP018        | Dignified Living               | 792                                                 | 672                       | 685                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 125                                                 | 127                       | 131                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 73                                                  | 74                        | 76                        |
| Community Parks (including Nurseries)                |              | Transport Assets                                                          | PO_0190        | Dignified Living               | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 36                                                  | 37                        | 38                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 8                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Environmental:Nursery                                                     | PO_0109        | Green and Sustainable Valley   | 114                                                 | 117                       | 121                       |
| Community Parks (including Nurseries)                |              | RnM P: Community Assets: Community Facilities: Parks: External Facilities | PO_0060        | Dignified Living               | 85                                                  | 87                        | 90                        |
| Community Parks (including Nurseries)                |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings  | PO_0056        | Good Governance and Compliance | 757                                                 | 772                       | 799                       |
| Community Parks (including Nurseries)                |              | RnM P: Transport Assets                                                   | PO_0059        | Good Governance and Compliance | 612                                                 | 624                       | 637                       |
| Community Parks (including Nurseries)                |              | City Cleanliness and Clean-up:Clean-up Actions                            | PO_0085        | Valley of Possibility          | 1 051                                               | 1 072                     | 1 109                     |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 84                                                  | 86                        | 88                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 565                                                 | 576                       | 594                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 10                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 77                                                  | 78                        | 81                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 378                                                 | 385                       | 397                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                    | PO_MUN         | Good Governance and Compliance | 25                                                  | 25                        | 26                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                    | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 62                                                  | 63                        | 65                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 183                                                 | 187                       | 193                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 372                                                 | 379                       | 391                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 43                                                  | 44                        | 45                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 115                                                 | 124                       | 132                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 7                                                   | 7                         | 8                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 168                                                 | 179                       | 192                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 601                                                 | 643                       | 688                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 1 935                                               | 2 071                     | 2 216                     |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 772                                                 | 826                       | 884                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 721                                                 | 772                       | 826                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 353                                                 | 377                       | 404                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 785                                                 | 840                       | 899                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 44                                                  | 47                        | 50                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 101                                                 | 108                       | 116                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 10 544                                              | 11 282                    | 12 072                    |
| Community Parks (including Nurseries)                |              | STELLENBOSCH PARK WARDENS                      | EPWP008        | Dignified Living               | 1 048                                               | 621                       | 634                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 250                                                 | 255                       | 262                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 117                                                 | 120                       | 122                       |
| Community Parks (including Nurseries)                |              | Transport Assets                               | PO_0190        | Dignified Living               | 1 720                                               | 1 789                     | 1 860                     |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Community Parks (including Nurseries)                |              | City Cleanliness and Clean-up:Clean-up Actions | PO_0085        | Valley of Possibility          | 156                                                 | 159                       | 162                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 50                                                  | 51                        | 53                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 50                                                  | 51                        | 52                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Community Parks (including Nurseries)                |              | Environmental:Nursery                          | PO_0109        | Green and Sustainable Valley   | 73                                                  | 74                        | 77                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Parks (including Nurseries)                |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 548                                                 | 559                       | 579                       |
| Community Parks (including Nurseries)                |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Community Parks (including Nurseries)                |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 89                                                  | 91                        | 92                        |
| Community Parks (including Nurseries)                |              | RnM C: Transport Assets                                                  | PO_0058        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | City Cleanliness and Clean-up:Clean-up Actions                           | PO_0085        | Valley of Possibility          | 936                                                 | 955                       | 989                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 15                                                  | 15                        | 16                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 29                                                  | 30                        | 31                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 28                                                  | 30                        | 33                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 37                                                  | 40                        | 43                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 189                                                 | 202                       | 217                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 431                                                 | 461                       | 494                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 288                                                 | 309                       | 330                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 224                                                 | 240                       | 257                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 138                                                 | 148                       | 158                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 31                                                  | 34                        | 36                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2 294                                               | 2 454                     | 2 626                     |
| Community Parks (including Nurseries)                |              | IG : PARKS FHK MAINTENANCE & CLEANING                                    | EPWP005        | Dignified Living               | 667                                                 | 200                       | 204                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 156                                                 | 159                       | 164                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 42                                                  | 43                        | 44                        |
| Community Parks (including Nurseries)                |              | Transport Assets                                                         | PO_0190        | Dignified Living               | 420                                                 | 437                       | 455                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 104                                                 | 106                       | 108                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 21                                                  | 22                        | 23                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sports Grounds and Stadiums                          |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 19                                                  | 20                        | 20                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 15                                                  | 15                        | 15                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-----------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                             |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 92                                                  | 94                        | 97                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 48                                                  | 49                        | 50                        |
| Sports Grounds and Stadiums                          |              | Transport Assets            | PO_0190        | Dignified Living               | 325                                                 | 338                       | 351                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 12                                                  | 13                        | 13                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 6                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 17                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 23                                                  | 23                        | 24                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 238                                                 | 243                       | 250                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sports Grounds and Stadiums                          |              | Transport Assets            | PO_0190        | Dignified Living               | 124                                                 | 128                       | 134                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 20                                                  | 19                        | 19                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 104                                                 | 106                       | 108                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 5                                                   | 6                         | 6                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 23                                                  | 23                        | 24                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 32                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 14                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 20                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Sports Grounds and Stadiums                          |              | RnM P: Transport Assets               | PO_0059        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 14                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 177                                                 | 180                       | 184                       |
| Sports Grounds and Stadiums                          |              | RnM C: Furniture and Office Equipment | PO_0054        | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 47                                                  | 48                        | 50                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 100                                                 | 74                        | 76                        |
| Sports Grounds and Stadiums                          |              | RnM P: Transport Assets               | PO_0059        | Good Governance and Compliance | 91                                                  | 93                        | 95                        |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 15                                                  | 15                        | 16                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 35                                                  | 38                        | 41                        |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 45                                                  | 48                        | 51                        |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 197                                                 | 210                       | 225                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 655                                                 | 701                       | 750                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 481                                                 | 515                       | 551                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 177                                                 | 189                       | 202                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 225                                                 | 241                       | 258                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                                 | PO_0149        | Good Governance and Compliance | 2 967                                               | 3 175                     | 3 397                     |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 28                                                  | 29                        | 29                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 17                                                  | 18                        | 18                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Transport Assets                                                                      | PO_0190        | Dignified Living               | 15                                                  | 16                        | 17                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 13                                                  | 4                         | 4                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 156                                                 | 159                       | 162                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 64                                                  | 65                        | 67                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | RnM C: Furniture and Office Equipment                                                 | PO_0054        | Good Governance and Compliance | 116                                                 | 118                       | 122                       |
| Sports Grounds and Stadiums                          |              | RnM P: Transport Assets                                                               | PO_0059        | Good Governance and Compliance | 278                                                 | 283                       | 289                       |
| Sports Grounds and Stadiums                          |              | RnM P: Community Assets: Sport and Recreation Facilities: Outdoor Facilities: Civil S | PO_0062        | Dignified Living               | 16                                                  | 16                        | 16                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Sports Grounds and Stadiums                          |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 1 925                                               | 1 963                     | 2 032                     |
| Sports Grounds and Stadiums                          |              | City Cleanliness and Clean-up:Clean-up Actions                           | PO_0085        | Valley of Possibility          | 60                                                  | 61                        | 63                        |
| Sports Grounds and Stadiums                          |              | Administrative Strategy and Planning                                     | PO_0138        | Good Governance and Compliance | 320                                                 | 350                       | 362                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 389                                                 | 397                       | 409                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 43                                                  | 44                        | 45                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1 071                                               | 1 092                     | 1 125                     |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 845                                                 | 862                       | 888                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 7                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 152                                                 | 155                       | 160                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 219                                                 | 224                       | 231                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 59                                                  | 60                        | 61                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 12                                                  | 13                        | 13                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 134                                                 | 136                       | 140                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 117                                                 | 119                       | 122                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 60                                                  | 64                        | 69                        |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 75                                                  | 81                        | 86                        |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 472                                                 | 505                       | 540                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 317                                               | 1 409                     | 1 508                     |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 324                                               | 1 417                     | 1 516                     |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 210                                                 | 225                       | 240                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 508                                                 | 544                       | 582                       |
| Sports Grounds and Stadiums                          |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 23                                                  | 25                        | 27                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                    | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Sports Grounds and Stadiums                          |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 4 932                                               | 5 277                     | 5 646                     |
| Sports Grounds and Stadiums                          |              | IG : EPWP SPORT FACILITY ASSISTANTS            | EPWP014        | Dignified Living               | 80                                                  | 80                        | 82                        |
| Sports Grounds and Stadiums                          |              | Sportfield Irrigationist                       | EPWP063        | Dignified Living               | 136                                                 | 136                       | 139                       |
| Sports Grounds and Stadiums                          |              | RnM C: Furniture and Office Equipment          | PO_0054        | Good Governance and Compliance | 1 800                                               | 1 900                     | 1 957                     |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 66                                                  | 67                        | 68                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Sports Grounds and Stadiums                          |              | Transport Assets                               | PO_0190        | Dignified Living               | 363                                                 | 377                       | 392                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 100                                                 | 371                       | 379                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 385                                                 | 393                       | 401                       |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Sports Grounds and Stadiums                          |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Biodiversity and Landscape                           |              | Environmental:Nursery                          | PO_0109        | Green and Sustainable Valley   | 746                                                 | 783                       | 823                       |
| Biodiversity and Landscape                           |              | City Cleanliness and Clean-up:Clean-up Actions | PO_0085        | Valley of Possibility          | 984                                                 | 1 003                     | 1 038                     |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 18                                                  | 19                        | 19                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 4                                                   | 5                         | 5                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 22                                                  | 22                        | 23                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 52                                                  | 53                        | 55                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 300                                                 | 306                       | 315                       |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 191                                                 | 195                       | 200                       |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 970                                                 | 989                       | 1 019                     |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                         | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Biodiversity and Landscape                           |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 47                                                  | 50                        | 54                        |
| Biodiversity and Landscape                           |              | Employee related Cost                          | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Biodiversity and Landscape                           |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 55                                                  | 59                        | 63                        |
| Biodiversity and Landscape                           |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 136                                                 | 145                       | 155                       |
| Biodiversity and Landscape                           |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 631                                                 | 676                       | 723                       |
| Biodiversity and Landscape                           |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 322                                               | 1 414                     | 1 513                     |
| Biodiversity and Landscape                           |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 316                                                 | 338                       | 361                       |
| Biodiversity and Landscape                           |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 273                                                 | 292                       | 313                       |
| Biodiversity and Landscape                           |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 3 631                                               | 3 885                     | 4 157                     |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 63                                                  | 64                        | 66                        |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 46                                                  | 47                        | 47                        |
| Biodiversity and Landscape                           |              | Transport Assets                                                         | PO_0190        | Dignified Living               | 1                                                   | 1                         | 1                         |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 156                                                 | 159                       | 162                       |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 14                                                  | 14                        | 15                        |
| Community Parks (including Nurseries)                |              | Environmental: Catchment and Forestry                                    | PO_0105        | Green and Sustainable Valley   | 2 369                                               | 2 417                     | 2 501                     |
| Community Parks (including Nurseries)                |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 557                                                 | 568                       | 588                       |
| Community Parks (including Nurseries)                |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 195                                                 | 199                       | 203                       |
| Community Parks (including Nurseries)                |              | Environmental:Nursery                                                    | PO_0109        | Green and Sustainable Valley   | 198                                                 | 202                       | 209                       |
| Biodiversity and Landscape                           |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 18                                                  | 20                        | 21                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 29                                                  | 31                        | 33                        |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 179                                                 | 191                       | 205                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 102                                                 | 109                       | 117                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 168                                                 | 180                       | 193                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 143                                                 | 153                       | 163                       |
| Community Parks (including Nurseries)                |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 898                                               | 2 031                     | 2 174                     |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 36                                                  | 37                        | 38                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 88                                                  | 90                        | 92                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Parks (including Nurseries)                |              | Transport Assets                                                         | PO_0190        | Dignified Living               | 200                                                 | 208                       | 216                       |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 35                                                  | 36                        | 38                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 142                                                 | 152                       | 163                       |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 234                                                 | 250                       | 267                       |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 12                                                  | 13                        | 14                        |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 12                                                  | 13                        | 14                        |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 48                                                  | 52                        | 55                        |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 193                                                 | 207                       | 222                       |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 66                                                  | 70                        | 75                        |
| Community Halls and Facilities                       |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 817                                                 | 874                       | 936                       |
| Community Halls and Facilities                       |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 20                                                  | 20                        | 21                        |
| Community Halls and Facilities                       |              | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 1 105                                               | 1 127                     | 1 166                     |
| Community Halls and Facilities                       |              | RnM C: Furniture and Office Equipment                                    | PO_0054        | Good Governance and Compliance | 52                                                  | 53                        | 55                        |
| Community Halls and Facilities                       |              | Municipal Properties                                                     | PO_0124        | Valley of Possibility          | 52                                                  | 53                        | 55                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 7                         |
| Community Halls and Facilities                       |              | City Cleanliness and Clean-up:Clean-up Actions                           | PO_0085        | Valley of Possibility          | 21                                                  | 21                        | 22                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 32                                                  | 33                        | 34                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 18                                                  | 19                        | 19                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 20                        |
| Sports Grounds and Stadiums                          |              | EPWP SPORT CLERK                                                         | EPWP080        | Dignified Living               | 75                                                  |                           |                           |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description               | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                           |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Biodiversity and Landscape                           |              | RIVERS AND SOIL CONSERVATION              | EPWP081        | Dignified Living               | 528                                                 |                           |                           |
| Community Halls and Facilities                       |              | EPWP MACHINE OPERATORS AT MUNICIPAL HALLS | EPWP061        | Dignified Living               | –                                                   | –                         | –                         |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 202                                                 | 216                       | 232                       |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 169                                                 | 181                       | 194                       |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 50                                                  | 54                        | 58                        |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 265                                                 | 283                       | 303                       |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 27                                                  | 28                        | 30                        |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 5                                                   | 6                         | 6                         |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 26                                                  | 28                        | 30                        |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 2                         |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 61                                                  | 65                        | 69                        |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 62                                                  | 67                        | 71                        |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 91                                                  | 97                        | 104                       |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 363                                                 | 389                       | 416                       |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 29                                                  | 31                        | 33                        |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 155                                                 | 166                       | 178                       |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 363                                                 | 388                       | 415                       |
| Community Halls and Facilities                       |              | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 1 751                                               | 1 873                     | 2 005                     |
| Community Halls and Facilities                       |              | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 250                                                 | 250                       | 250                       |
| Community Halls and Facilities                       |              | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Halls and Facilities                       |              | Transport Assets                          | PO_0190        | Dignified Living               | 181                                                 | 189                       | 196                       |
| Community Halls and Facilities                       |              | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 134                                                 | 137                       | 140                       |
| Community Halls and Facilities                       |              | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | EPWP MACHINE OPERATORS AT MUNICIPAL HALLS | EPWP061        | Dignified Living               | 256                                                 | –                         | –                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 19                                                  | 16                        | 16                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 73                                                  | 74                        | 76                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref | Program/Project description                                              | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|-----|--------------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |     |                                                                          |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Halls and Facilities                       | 4   | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Halls and Facilities                       |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Community Halls and Facilities                       |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Police Forces, Traffic and Street Parking Control    |     | Integrated Public Transport Network                                      | PO_0121        | Valley of Possibility          | 156                                                 | 159                       | 165                       |
| Police Forces, Traffic and Street Parking Control    |     | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 323                                                 | 330                       | 336                       |
| Police Forces, Traffic and Street Parking Control    |     | RnM P: Machinery and Equipment                                           | PO_0080        | Good Governance and Compliance | 868                                                 | 886                       | 917                       |
| Police Forces, Traffic and Street Parking Control    |     | RnM C: Furniture and Office Equipment                                    | PO_0054        | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Police Forces, Traffic and Street Parking Control    |     | Occupational Health and Safety                                           | PO_0125        | Good Governance and Compliance | 29                                                  | 30                        | 31                        |
| Police Forces, Traffic and Street Parking Control    |     | RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings | PO_0056        | Good Governance and Compliance | 204                                                 | 208                       | 215                       |
| Police Forces, Traffic and Street Parking Control    |     | Integrated Public Transport Network                                      | PO_0121        | Valley of Possibility          | 19 036                                              | 19 664                    | 20 293                    |
| Police Forces, Traffic and Street Parking Control    |     | Integrated Public Transport Network                                      | PO_0121        | Valley of Possibility          | 989                                                 | 1 009                     | 1 044                     |
| Police Forces, Traffic and Street Parking Control    |     | City Cleanliness and Clean-up:Clean-up Actions                           | PO_0085        | Valley of Possibility          | 1 577                                               | 1 609                     | 1 665                     |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 31                                                  | 31                        | 32                        |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 85                                                  | 87                        | 90                        |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2 034                                               | 2 075                     | 2 137                     |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 864                                                 | 882                       | 908                       |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 111                                                 | 113                       | 117                       |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 175                                                 | 179                       | 184                       |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 43                                                  | 44                        | 45                        |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 28                        |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Police Forces, Traffic and Street Parking Control    |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 75                                                  | 76                        | 79                        |
| Road and Traffic Regulation                          |     | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 3                                                   | 3                         | 4                         |
| Road and Traffic Regulation                          |     | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 47                                                  | 51                        | 54                        |
| Road and Traffic Regulation                          |     | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 103                                                 | 111                       | 118                       |
| Road and Traffic Regulation                          |     | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 428                                                 | 458                       | 491                       |
| Road and Traffic Regulation                          |     | Employee related Cost: Protection Services                               | PO_0189        | Safe Valley                    | 25                                                  | 27                        | 29                        |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                                      | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|------------------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                                  |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 74                                                  | 79                        | 84                        |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 30                                                  | 32                        | 34                        |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 682                                                 | 730                       | 781                       |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 9                                                   | 9                         | 10                        |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 512                                                 | 548                       | 586                       |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 3                                                   | 3                         | 3                         |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 14                                                  | 15                        | 16                        |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 368                                                 | 394                       | 422                       |
| Police Forces, Traffic and Street Parking Control    |              | Peace Officers                                                   | PO_0133        | Safe Valley                    | 2 950                                               | 3 156                     | 3 377                     |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 575                                                 | 615                       | 658                       |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 3 447                                               | 3 688                     | 3 947                     |
| Road and Traffic Regulation                          |              | PARKING PROJECT, SCHOLAR PATROL / EPWP ASSISTANTS & GARDNERS/ LA | EPWP019        | Dignified Living               | 8 468                                               | 8 261                     | 8 426                     |
| Road and Traffic Regulation                          |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 47                                                  | 51                        | 54                        |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 7                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 343                                                 | 350                       | 357                       |
| Road and Traffic Regulation                          |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 117                                                 | 119                       | 121                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 27                                                  | 27                        | 28                        |
| Police Forces, Traffic and Street Parking Control    |              | Transport Assets                                                 | PO_0190        | Dignified Living               | 2 350                                               | 2 444                     | 2 541                     |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 468                                                 | 478                       | 487                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 54                                                  | 55                        | 56                        |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| 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 | 42                                                  | 43                        | 45                        |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 7                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 210                                                 | 214                       | 221                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 22                                                  | 22                        | 23                        |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 289                                                 | 294                       | 303                       |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Police Forces, Traffic and Street Parking Control    |              | Municipal Running Cost                                           | PO_MUN         | Good Governance and Compliance | 15                                                  | 15                        | 16                        |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 36                                                  | 38                        | 41                        |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services                       | PO_0189        | Safe Valley                    | 165                                                 | 176                       | 188                       |



| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|--------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                            |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 2 397                                               | 2 565                     | 2 744                     |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 1 803                                               | 1 929                     | 2 064                     |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 95                                                  | 102                       | 109                       |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 335                                                 | 358                       | 383                       |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 478                                                 | 511                       | 547                       |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 2 195                                               | 2 349                     | 2 513                     |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 755                                                 | 808                       | 865                       |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 2 716                                               | 2 906                     | 3 109                     |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 358                                                 | 383                       | 409                       |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 2                                                   | 2                         | 3                         |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 9                                                   | 10                        | 11                        |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 176                                                 | 189                       | 202                       |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 10                                                  | 10                        | 11                        |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 76                                                  | 81                        | 87                        |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 1 785                                               | 1 909                     | 2 043                     |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 10 473                                              | 11 206                    | 11 991                    |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 880                                                 | 942                       | 1 007                     |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 179                                                 | 192                       | 205                       |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 269                                                 | 288                       | 308                       |
| Police Forces, Traffic and Street Parking Control    |              | Employee related Cost: Protection Services | PO_0189        | Safe Valley                    | 36                                                  | 39                        | 41                        |
| Police Forces, Traffic and Street Parking Control    |              | Bad Debt: Municipal Running Cost           | PO_MUN2        | Dignified Living               | 120 962                                             | 123 986                   | 126 465                   |
| Civil Defence                                        |              | Strategic Planning:Best Practices          | PO_0144        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Community Halls and Facilities                       |              | RnM C: Furniture and Office Equipment      | PO_0054        | Good Governance and Compliance | 74                                                  | 75                        | 78                        |
| Community Halls and Facilities                       |              | RnM P: Transport Assets                    | PO_0059        | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                     | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Employee related Cost                      | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Community Halls and Facilities                       |              | Employee related Cost                      | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Halls and Facilities                       |              | Employee related Cost                      | PO_0149        | Good Governance and Compliance | 8                                                   | 9                         | 9                         |
| Community Halls and Facilities                       |              | Employee related Cost                      | PO_0149        | Good Governance and Compliance | 75                                                  | 80                        | 86                        |
| Community Halls and Facilities                       |              | Employee related Cost                      | PO_0149        | Good Governance and Compliance | 67                                                  | 72                        | 77                        |
| Community Halls and Facilities                       |              | Employee related Cost                      | PO_0149        | Good Governance and Compliance | 59                                                  | 64                        | 68                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Community Halls and Facilities                       |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 81                                                  | 86                        | 92                        |
| Community Halls and Facilities                       |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 29                                                  | 31                        | 33                        |
| Community Halls and Facilities                       |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 387                                                 | 415                       | 444                       |
| Community Halls and Facilities                       |              | RnM C: Furniture and Office Equipment                 | PO_0054        | Good Governance and Compliance | 95                                                  | 96                        | 97                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 114                                                 | 116                       | 120                       |
| Community Halls and Facilities                       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Community Halls and Facilities                       |              | Transport Assets                                      | PO_0190        | Dignified Living               | 126                                                 | 131                       | 136                       |
| Community Halls and Facilities                       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 31                                                  | 31                        | 32                        |
| Community Halls and Facilities                       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 6                         | 6                         |
| Community Halls and Facilities                       |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Finance                                              |              | Municipal Properties                                  | PO_0124        | Valley of Possibility          | 3                                                   | 3                         | 3                         |
| Finance                                              |              | Municipal Properties                                  | PO_0124        | Valley of Possibility          | 31                                                  | 32                        | 33                        |
| Finance                                              |              | Administrative Strategy and Planning                  | PO_0138        | Good Governance and Compliance | 477                                                 | 491                       | 506                       |
| Finance                                              |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 229                                                 | 233                       | 242                       |
| Finance                                              |              | Administrative Strategy and Planning                  | PO_0138        | Good Governance and Compliance | 2 920                                               | 2 979                     | 3 083                     |
| Finance                                              |              | Long Term Financial Plan                              | PO_0145        | Good Governance and Compliance | 312                                                 | 318                       | 330                       |
| Finance                                              |              | Budget and Treasury                                   | PO_0111        | Good Governance and Compliance | 1 096                                               | 1 183                     | 1 270                     |
| Finance                                              |              | Administrative Strategy and Planning                  | PO_0138        | Good Governance and Compliance | 4 890                                               | 6 793                     | 4 192                     |
| Finance                                              |              | RnM C: Furniture and Office Equipment                 | PO_0054        | Good Governance and Compliance | 34                                                  | 34                        | 36                        |
| Finance                                              |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Finance                                              |              | Administrative Strategy and Planning                  | PO_0138        | Good Governance and Compliance | 33                                                  | 35                        | 36                        |
| Finance                                              |              | Budget and Treasury                                   | PO_0111        | Good Governance and Compliance | –                                                   | –                         | –                         |
| Finance                                              |              | RnM P: Transport Assets                               | PO_0059        | Good Governance and Compliance | 168                                                 | 170                       | 171                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Solid Waste Removal                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 119                                                 | 122                       | 125                       |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 67                                                  | 68                        | 70                        |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 64                                                  | 66                        | 68                        |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 847                                                 | 864                       | 889                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 150                                                 | 153                       | 158                       |
| Solid Waste Removal                                  |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 83                                                  | 85                        | 87                        |

| Municipal Vote/Operational project | Ref | Program/Project description               | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------|-----|-------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                    |     |                                           |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| R thousand                         | 4   |                                           |                |                                |                                                     |                           |                           |
| Finance                            |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 32                                                  | 32                        | 33                        |
| Finance                            |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 26                                                  | 26                        | 27                        |
| Finance                            |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 151                                                 | 154                       | 159                       |
| Finance                            |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 333                                                 | 340                       | 350                       |
| Electricity                        |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Solid Waste Removal                |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Finance                            |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 161                                                 | 164                       | 169                       |
| Solid Waste Removal                |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Solid Waste Removal                |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 141                                                 | 144                       | 148                       |
| Solid Waste Removal                |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Solid Waste Removal                |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Solid Waste Removal                |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 49                                                  | 50                        | 51                        |
| Solid Waste Removal                |     | Municipal Running Cost                    | PO_MUN         | Good Governance and Compliance | 50                                                  | 51                        | 53                        |
| Finance                            |     | Asset management and Optimization Project | EPWP067        | Dignified Living               | 139                                                 | 139                       | 141                       |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 1 341                                               | 1 435                     | 1 536                     |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 282                                                 | 302                       | 323                       |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 31                                                  | 33                        | 35                        |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 24                                                  | 26                        | 28                        |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 348                                                 | 373                       | 399                       |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 19                                                  | 20                        | 21                        |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 40                                                  | 43                        | 46                        |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 233                                                 | 249                       | 267                       |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 278                                                 | 298                       | 319                       |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 11                                                  | 11                        | 12                        |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 37 320                                              | 39 932                    | 42 727                    |
| Finance                            |     | Intern Compensation                       | PO_0112        | Valley of Possibility          | 540                                                 | 540                       | 540                       |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 488                                                 | 522                       | 559                       |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 2 369                                               | 2 535                     | 2 712                     |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 14                                                  | 15                        | 16                        |
| Finance                            |     | Employee related Cost                     | PO_0149        | Good Governance and Compliance | 447                                                 | 478                       | 511                       |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Finance                                              |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3 805                                               | 4 071                     | 4 356                     |
| Finance                                              |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 286                                                 | 306                       | 327                       |
| Finance                                              |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 302                                               | 1 393                     | 1 490                     |
| Finance                                              |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 20                                                  | 22                        | 23                        |
| Finance                                              |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 4 220                                               | 4 516                     | 4 832                     |
| Finance                                              |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 709                                                 | 759                       | 812                       |
| Finance                                              |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 325                                                 | 348                       | 373                       |
| Finance                                              |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 8 208                                               | 8 783                     | 9 397                     |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 323                                                 | 329                       | 336                       |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 46                                                  | 47                        | 48                        |
| Finance                                              |              | Transport Assets                                      | PO_0190        | Dignified Living               | 423                                                 | 439                       | 457                       |
| Finance                                              |              | Bad Debt: Municipal Running Cost                      | PO_MUN2        | Dignified Living               | –                                                   | –                         | –                         |
| Finance                                              |              | Bad Debt: Municipal Running Cost                      | PO_MUN2        | Dignified Living               | 2 904                                               | 2 999                     | 3 095                     |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1 386                                               | 1 414                     | 1 442                     |
| Finance                                              |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 15                                                  | 15                        | 16                        |
| Finance                                              |              | Retirement Achievements and Awards                    | PO_0116        | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 40                                                  | 41                        | 42                        |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 177                                                 | 180                       | 184                       |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 7                                                   | 7                         | 7                         |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 9 768                                               | 9 964                     | 10 163                    |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2 393                                               | 2 441                     | 2 490                     |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 24                                                  | 25                        | 25                        |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 4 622                                               | 4 760                     | 4 903                     |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 2 437                                               | 2 510                     | 2 586                     |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 242                                                 | 249                       | 257                       |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 744                                                 | 881                       | 901                       |
| Finance                                              |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 11 800                                              | 12 300                    | 12 700                    |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description                     | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-------------------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                                 |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 131                                                 | 135                       | 139                       |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Finance                                              |              | Workshops, Seminars and Subject Matter Training | PO_0084        | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 532                                                 | 548                       | 564                       |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 9                         |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 27                                                  | 28                        | 28                        |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 18                        |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 42                                                  | 42                        | 43                        |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 26                                                  | 27                        | 27                        |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 39                                                  | 40                        | 41                        |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 110                                                 | 113                       | 117                       |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 205                                                 | 209                       | 214                       |
| Finance                                              |              | User Group                                      | PO_0158        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Finance                                              |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Community Parks (including Nurseries)                |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | –                                                   | –                         | –                         |
| Fleet Management                                     |              | RnM P: Transport Assets                         | PO_0059        | Good Governance and Compliance | 75                                                  | 64                        | 65                        |
| Fleet Management                                     |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Fleet Management                                     |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 128                                                 | 130                       | 134                       |
| Fleet Management                                     |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Fleet Management                                     |              | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 39                        |
| Fleet Management                                     |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 769                                                 | 823                       | 881                       |
| Fleet Management                                     |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 3                                                   | 4                         | 4                         |
| Fleet Management                                     |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 58                                                  | 62                        | 66                        |
| Fleet Management                                     |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Fleet Management                                     |              | Employee related Cost                           | PO_0149        | Good Governance and Compliance | 12                                                  | 12                        | 13                        |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description           | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|---------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                                       |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Fleet Management                                     |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 43                                                  | 46                        | 49                        |
| Fleet Management                                     |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 134                                                 | 143                       | 153                       |
| Fleet Management                                     |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |
| Fleet Management                                     |              | Transport Assets                      | PO_0190        | Dignified Living               | 38                                                  | 39                        | 41                        |
| Fleet Management                                     |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 624                                                 | 637                       | 649                       |
| Fleet Management                                     |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 6                         |
| Fleet Management                                     |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 1 085                                               | 1 107                     | 1 129                     |
| Finance                                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 13 491                                              | 14 435                    | 15 446                    |
| Finance                                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 10 586                                              | 11 264                    | 11 985                    |
| Finance                                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 6 695                                               | 7 143                     | 7 622                     |
| Supply Chain Management                              |              | RnM C: Furniture and Office Equipment | PO_0054        | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 8 547                                               | 9 146                     | 9 786                     |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 85                                                  | 91                        | 97                        |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 135                                                 | 144                       | 154                       |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 428                                                 | 458                       | 491                       |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 653                                                 | 699                       | 748                       |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 18                                                  | 19                        | 21                        |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 213                                                 | 228                       | 244                       |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 142                                                 | 152                       | 163                       |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 3                                                   | 4                         | 4                         |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 131                                                 | 140                       | 150                       |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 731                                                 | 782                       | 837                       |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 1 514                                               | 1 620                     | 1 733                     |
| Supply Chain Management                              |              | Employee related Cost                 | PO_0149        | Good Governance and Compliance | 57                                                  | 61                        | 65                        |
| Supply Chain Management                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 112                                                 | 95                        | 97                        |
| Supply Chain Management                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 15                                                  | 7                         | 7                         |
| Supply Chain Management                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 15                                                  | 13                        | 14                        |
| Supply Chain Management                              |              | Transport Assets                      | PO_0190        | Dignified Living               | 12                                                  | 13                        | 13                        |
| Supply Chain Management                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 75                                                  | 77                        | 79                        |
| Supply Chain Management                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 102                                                 | 104                       | 106                       |
| Supply Chain Management                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Supply Chain Management                              |              | Municipal Running Cost                | PO_MUN         | Good Governance and Compliance | 1 300                                               | 1 326                     | 1 353                     |

| Municipal Vote/Operational project<br><br>R thousand | Ref<br><br>4 | Program/Project description | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|------------------------------------------------------|--------------|-----------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                      |              |                             |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 4                                                   | 4                         | 4                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Finance                                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Finance                                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Finance                                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 1 562                                               | 1 671                     | 1 788                     |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 12                                                  | 12                        | 13                        |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 76                                                  | 81                        | 87                        |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 88                                                  | 94                        | 101                       |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 104                                                 | 112                       | 120                       |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 16                                                  | 17                        | 18                        |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 65                                                  | 69                        | 74                        |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 177                                                 | 190                       | 203                       |
| Supply Chain Management                              |              | Employee related Cost       | PO_0149        | Good Governance and Compliance | 10                                                  | 10                        | 11                        |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 87                                                  | 88                        | 90                        |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Supply Chain Management                              |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 25                                                  | 16                        | 16                        |
| Human Resources                                      |              | Municipal Running Cost      | PO_MUN         | Good Governance and Compliance | 295                                                 |                           |                           |
| Housing                                              |              | Gains or Losses             | PD-0032        | Good Governance and Compliance | 2 709                                               | 2 777                     | 2 833                     |
| Housing                                              |              | Gains or Losses             | PD-0032        | Good Governance and Compliance | (715)                                               | (733)                     | (755)                     |
| Finance                                              |              | Gains or Losses             | PD-0032        | Good Governance and Compliance | 4 044                                               | 4 145                     | 4 228                     |
| Housing                                              |              | Gains or Losses             | PD-0032        | Good Governance and Compliance | 1 927                                               | 1 975                     | 2 015                     |



| Municipal Vote/Operational project<br><br>R thousand                       | Ref | Program/Project description | Project number | IDP Goal code<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|----------------------------------------------------------------------------|-----|-----------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                                            |     |                             |                |                                | Budget Year<br>2026/27                              | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
| Electricity                                                                | 4   | Gains or Losses             | PD-0032        | Good Governance and Compliance | 1 146                                               | 1 174                     | 1 198                     |
| Electricity                                                                |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | (190)                                               | (194)                     | (200)                     |
| Solid Waste Removal                                                        |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | 11 231                                              | 11 511                    | 11 857                    |
| Solid Waste Removal                                                        |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | (1 110)                                             | (1 138)                   | (1 172)                   |
| Sewerage                                                                   |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | 7 570                                               | 7 759                     | 7 992                     |
| Sewerage                                                                   |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | (960)                                               | (984)                     | (1 013)                   |
| Water Distribution                                                         |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | 17 094                                              | 17 521                    | 18 047                    |
| Water Distribution                                                         |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | (5 572)                                             | (5 711)                   | (5 883)                   |
| Water Distribution                                                         |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | 580                                                 | 540                       | 500                       |
| Police Forces, Traffic and Street Parking Control                          |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | 167 484                                             | 171 671                   | 175 104                   |
| Police Forces, Traffic and Street Parking Control                          |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | (120 962)                                           | (123 986)                 | (127 705)                 |
| Finance                                                                    |     | Gains or Losses             | PD-0032        | Good Governance and Compliance | (2 929)                                             | (3 002)                   | (3 092)                   |
| <b>Parent operational expenditure</b>                                      | 1   |                             |                |                                | <b>3 073 449</b>                                    | <b>3 262 490</b>          | <b>3 486 128</b>          |
| <b>Entities:</b><br><i>List all operational projects grouped by Entity</i> |     |                             |                |                                |                                                     |                           |                           |
| <b>Entity A</b><br>Water project A                                         |     |                             |                |                                |                                                     |                           |                           |
| <b>Entity B</b><br>Electricity project B                                   |     |                             |                |                                |                                                     |                           |                           |
| <b>Entity Operational expenditure</b>                                      |     |                             |                |                                | -                                                   | -                         | -                         |
| <b>Total Operational expenditure</b>                                       |     |                             |                |                                | <b>3 073 449</b>                                    | <b>3 262 490</b>          | <b>3 486 128</b>          |

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

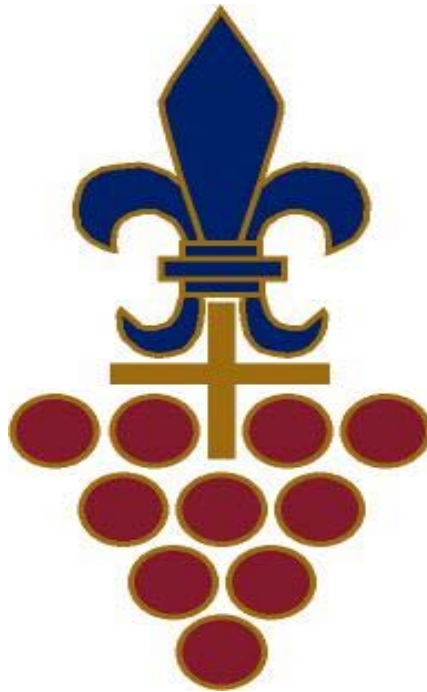
Municipal Manager of Stellenbosch Municipality

Signature\_\_\_\_\_

Date \_\_\_\_\_

## **APPENDIX 2**

# **STELLENBOSCH MUNICIPALITY**



## **MONTHLY HOUSEHOLD AND BUSINESS ACCOUNTS SCENARIOS**

**2026/2027**

## MONTHLY HOUSEHOLD AND BUSINESS ACCOUNTS SCENARIOS BY MEANS OF RANDOM SAMPLE

| SMALL HOUSEHOLD (NON- INDIGENT) |  | 600202000        | Erf 36 | Monthly Account             | Ex Vat    |           |
|---------------------------------|--|------------------|--------|-----------------------------|-----------|-----------|
|                                 |  |                  |        |                             | 2025/2026 | 2026/2027 |
| Valuation                       |  | 579 000          |        | Property Rates              | 120.58    | 127.82    |
| Elec. - Kwh/pm                  |  | 237              |        | Electricity - Units         | 553.65    | 609.02    |
| Electricity-Basic               |  | Dom 2 - Pre-paid |        | Electricity - Basic         | -         | -         |
| Water - Kl./pm (Normal)         |  | 12               |        | Water                       | 122.16    | 129.42    |
| Water-Basic                     |  | Domestic         |        | Water Basic                 | 93.38     | 98.98     |
| Stand - sq.m                    |  | 416              |        | Sewerage                    | 223.78    | 237.21    |
| Bin                             |  | 1                |        | Refuse Removal              | 309.01    | 330.33    |
|                                 |  |                  |        |                             |           |           |
| Free Water                      |  | 0                |        | A/c Excluding VAT           | 1 422.56  | 1 532.77  |
| Free Elec.                      |  | 0                |        | % Increase                  |           | 7.75%     |
|                                 |  |                  |        | Effect on Municipal account |           | 110.21    |

| SMALL HOUSEHOLD (NON- INDIGENT) |  | 600202000            | Erf 36 | Monthly Account             | Ex Vat    |           |
|---------------------------------|--|----------------------|--------|-----------------------------|-----------|-----------|
|                                 |  |                      |        |                             | 2025/2026 | 2026/2027 |
| Valuation                       |  | 579 000              |        | Property Rates              | 120.58    | 127.82    |
| Elec. - Kwh/pm                  |  | 237                  |        | Electricity - Units         | 553.65    | 599.00    |
| Electricity-Basic               |  | Dom 4 - Credit meter |        | Electricity - Basic         | 322.62    | 354.88    |
| Water - Kl./pm (Normal)         |  | 18                   |        | Water                       | 246.54    | 261.30    |
| Water-Basic                     |  | Domestic             |        | Water Basic                 | 93.38     | 98.98     |
| Stand - sq.m                    |  | 416                  |        | Sewerage                    | 223.78    | 237.21    |
| Bin                             |  | 1                    |        | Refuse Removal              | 309.01    | 330.33    |
|                                 |  |                      |        |                             |           |           |
| Free Water                      |  | 0                    |        | A/c Excluding VAT           | 1 869.56  | 2 009.52  |
| Free Elec.                      |  | 0                    |        | % Increase                  |           | 7.49%     |
|                                 |  |                      |        | Effect on Municipal account |           | 139.96    |

| MEDIUM HOUSEHOLD        |  | 10964150        | Erf 7018 | Monthly Account             | Ex Vat    |           |
|-------------------------|--|-----------------|----------|-----------------------------|-----------|-----------|
|                         |  |                 |          |                             | 2025/2026 | 2026/2027 |
| Valuation               |  | 1 220 000       |          | Property Rates              | 355.51    | 376.85    |
| Elec. - Kwh/pm          |  | 598             |          | Electricity - Units         | 1 736.10  | 1 909.71  |
| Electricity-Basic       |  | Dom 2 - Prepaid |          | Electricity - Basic         | -         | -         |
| Water - Kl./pm (Normal) |  | 25              |          | Water                       | 472.35    | 498.81    |
| Water-Basic             |  | Domestic        |          | Water Basic                 | 93.38     | 98.98     |
| Stand - sq.m            |  | 626             |          | Sewerage                    | 279.84    | 296.63    |
| Bin                     |  | 1               |          | Refuse Removal              | 309.01    | 330.33    |
|                         |  |                 |          |                             |           |           |
| Free Water              |  | 0               |          | A/c Excluding VAT           | 3 246.18  | 3 511.31  |
| Free Elec.              |  | 0               |          | % Increase                  |           | 8.17%     |
|                         |  |                 |          | Effect on Municipal account |           | 265.12    |

|                         |                 | Ex Vat                      |                  |
|-------------------------|-----------------|-----------------------------|------------------|
|                         |                 | 2025/2026                   | 2026/2027        |
| MEDIUM HOUSEHOLD        | 109840888       | Erf 7018                    | Monthly Account  |
| Valuation               | 2 500 000       | Property Rates              | 824.64874.13     |
| Elec. - Kwh/pm          | 611             | Electricity - Units         | 1 787.661 966.79 |
| Electricity-Basic       | Dom 2 - Prepaid | Electricity - Basic         | - -              |
| Water - Kl./pm (Normal) | 25              | Water                       | 472.35498.81     |
| Water-Basic             | Domestic        | Water Basic                 | 93.3898.98       |
| Stand - sq.m            | 627             | Sewerage                    | 279.84296.63     |
| Bin                     | 1               | Refuse Removal              | 309.01330.33     |
|                         |                 | A/c Excluding VAT           | 3 766.884 065.67 |
| Free Water              | 0               | % Increase                  | 7.93%            |
| Free Elec.              | 0               | Effect on Municipal account | 298.79           |

|                         |                      | Ex Vat                      |                 |           |
|-------------------------|----------------------|-----------------------------|-----------------|-----------|
|                         |                      | 2025/2026                   | 2026/2027       |           |
| LARGE HOUSEHOLD         | 109933085            | Erf 1480                    | Monthly Account |           |
| Valuation               | 8 435 000            | Property Rates              | 3 085.93        | 3 271.17  |
| Electricity-Basic       | Dom 4 - Credit meter | Electricity - Basic         | 322.62          | 354.88    |
| Elec. - Kwh/pm          | 791                  | Electricity - Units         | 2 518.46        | 2 728.88  |
|                         |                      | Electricity Demand Levy     | -               | -         |
| Water - Kl./pm (Normal) | 70                   | Water                       | 3 697.05        | 3 884.61  |
| Water-Basic             | Domestic             | Water Basic                 | 93.38           | 98.38     |
| Stand - sq.m            | 1255                 | Sewerage                    | 398.69          | 422.61    |
| Bin                     | 1                    | Refuse Removal              | 309.01          | 330.33    |
|                         |                      | A/c Excluding VAT           | 10 425.14       | 11 090.87 |
| Free Water              | 0                    | % Increase                  |                 | 6.39%     |
| Free Elec.              | 0                    | Effect on Municipal account |                 | 665.73    |

|                         |                      | Ex Vat                      |                  |
|-------------------------|----------------------|-----------------------------|------------------|
|                         |                      | 2025/2026                   | 2026/2027        |
| LARGE HOUSEHOLD         | 150540005            | Erf 2401                    | Monthly Account  |
| Valuation               | 5 950 000            | Property Rates              | 2 175.182 305.75 |
| Electricity-Basic       | Dom 4 - Credit meter | Electricity - Basic         | 322.62354.88     |
| Elec. - Kwh/pm          | 791                  | Electricity - Units         | 2 518.462 728.88 |
|                         |                      | Electricity Demand Levy     | - -              |
| Water - Kl./pm (Normal) | 70                   | Water                       | 3 697.053 884.61 |
| Water-Basic             | Domestic             | Water Basic                 | 93.3898.98       |
| Stand - sq.m            | 520                  | Sewerage                    | 252.10267.22     |
| Bin                     | 1                    | Refuse Removal              | 309.01330.33     |
|                         |                      | A/c Excluding VAT           | 9 367.799 970.65 |
| Free Water              | 0                    | % Increase                  | 6.44%            |
| Free Elec.              | 0                    | Effect on Municipal account | 602.86           |

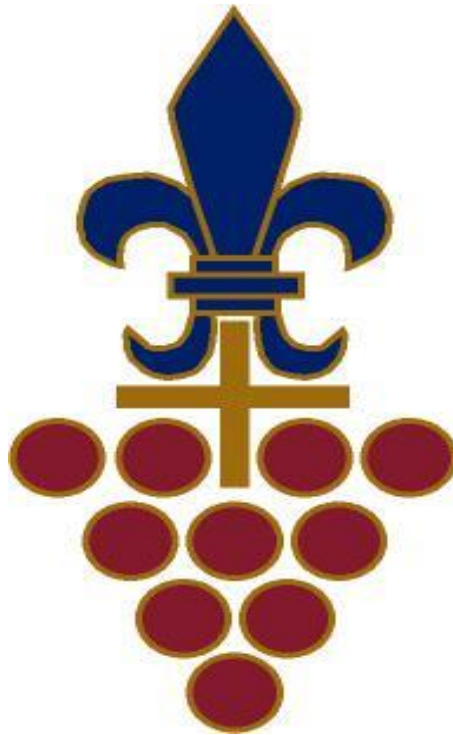
|                |                         | Ex Vat          |                             |          |          |
|----------------|-------------------------|-----------------|-----------------------------|----------|----------|
|                |                         | 2025/2026       | 2026/2027                   |          |          |
| SMALL BUSINESS | 109931007               | Erf 8721        | Monthly Account             |          |          |
|                | Valuation               | 2 845 000       | Property Rates              | 2 189.23 | 2 320.57 |
|                | Electricity-Basic       | Com 3 - Prepaid | Electricity - Basic         | 553.62   | 608.98   |
|                | Elec. - Kwh/pm          | 783             | Electricity - Units         | 3 077.19 | 3 338.24 |
|                |                         |                 | Electricity Demand Levy     | -        | -        |
|                | Water - Kl./pm (Normal) | 9               | Water                       | 265.59   | 281.52   |
|                | Water-Basic             | Other           | Water Basic                 | 106.96   | 113.38   |
|                | Stand - sq.m            | 500             | Sewerage (ADD17 x3)         | 1 012.18 | 1 072.91 |
|                | Bin                     | 1 - 3× per week | Refuse Removal              | 1 096.43 | 1 172.08 |
|                |                         |                 | A/c Excluding VAT           | 8 301.20 | 8 907.68 |
|                | Free Water              | 0               | % Increase                  |          | 7.31%    |
|                | Free Elec.              | 0               | Effect on Municipal account |          | 606.49   |

|                             |                 | Ex Vat                      |                 |              |
|-----------------------------|-----------------|-----------------------------|-----------------|--------------|
|                             |                 | 2025/2026                   | 2026/2027       |              |
| INDUSTRIAL (Medium Voltage) | 341000004/107   | Erf 6284                    | Monthly Account |              |
| Valuation                   | 257 047 000     | Property Rates              | 197 797.67      | 209 664.67   |
| Electricity-Basic           | IND 2           | Electricity - Basic         | 6 411.59        | 6 411.59     |
| Elec. - Kwh/pm              | 664319          | Electricity - Units         | 1 182 487.82    | 1 300 736.60 |
| Electricity - Demand+Access | 2581 + 2581     | Electricity Demand Levy     | 1 383 725.72    | 1 383 725.72 |
| Water - Kl./pm (Normal)     | 12453           | Water                       | 367 488.03      | 389 529.84   |
| Water-Basic                 | Other           | Water Basic                 | 106.96          | 113.38       |
| Stand - sq.m                | 252740          | Sewerage (A2+A17+A20)       | 51 864.91       | 54 979.14    |
| Bin                         | 5 - 3× per week | Refuse Removal              | 5 482.15        | 5 860.40     |
|                             |                 | A/c Excluding VAT           | 3 195 364.84    | 3 351 021.34 |
| Free Water                  | 0               | % Increase                  |                 | 4.87%        |
| Free Elec.                  | 0               | Effect on Municipal account |                 | 155 656.50   |
| A2 = 14241                  |                 |                             |                 |              |
| A17 = 89                    |                 |                             |                 |              |
| A20 = 6                     |                 |                             |                 |              |

|                              |                 | Ex Vat   |                             |              |              |
|------------------------------|-----------------|----------|-----------------------------|--------------|--------------|
|                              |                 |          |                             |              |              |
| TIME OF USE (Medium Voltage) | 341000004/107   | Erf 6284 | Monthly Account             | 2025/2026    | 2026/2027    |
| Valuation                    | 257 047 000     |          | Property Rates              | 197 797.67   | 209 664.67   |
| Peak                         | 187842          |          | Electricity Units           | 522 200.76   | 535 161.86   |
| Standard                     | 502191          |          | Electricity Units           | 913 987.62   | 913 987.62   |
| Off-Peak                     | 438833          |          | Electricity Units           | 596 812.88   | 596 812.88   |
| Demand                       | 3001            |          | Electricity Demand Max      | 267 209.04   | 319 126.34   |
| Access                       | 3500            |          | Electricity Demand Access   | 296 310.00   | 301 385.00   |
| Electricity-Basic            | TOU2            |          | Electricity - Basic         | 12 231.43    | 12 231.43    |
| Water - Kl./pm (Normal)      | 12453           |          | Water                       | 367 488.03   | 389 529.84   |
| Water-Basic                  | Other           |          | Water Basic                 | 106.96       | 113.38       |
| Stand - sq.m                 | 252740          |          | Sewerage (A2+A17+A20)       | 51 864.91    | 54 979.14    |
| Bin                          | 5 - 3× per week |          | Refuse Removal              | 5 482.15     | 5 860.40     |
|                              |                 |          | A/c Excluding VAT           | 3 231 491.44 | 3 338 852.56 |
| Free Water                   | 0               |          | % Increase                  |              | 3.32%        |
| Free Elec.                   | 0               |          | Effect on Municipal account |              | 107 361.11   |
| A2 = 14241                   |                 |          |                             |              |              |
| A17 = 89                     |                 |          |                             |              |              |
| A20 = 6                      |                 |          |                             |              |              |

# **APPENDIX 3**

## **STELLENBOSCH MUNICIPALITY**



### **TARIFFS**

**2026/2027**

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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 2026/2027

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 2025/2026 | Tariff 2026/2027 |
|-----------------------------------------------------------------------------|------------------|------------------|
| Residential                                                                 | R 0.004398       | R 0.004662       |
| Industrial                                                                  | R 0.009676       | R 0.010257       |
| Business and Commercial                                                     | R 0.009234       | R 0.009788       |
| Agricultural                                                                | R 0.001098       | R 0.001164       |
| Mining                                                                      | R 0.010115       | R 0.010722       |
| Public Service Purposes                                                     | R 0.009234       | R 0.009788       |
| Public Service Infrastructure                                               | R 0.001098       | R 0.001164       |
| Public Benefit Organisation                                                 | R 0.001098       | R 0.001164       |
| Heritage                                                                    | R 0.003518       | R 0.003729       |
| Vacant Residential                                                          | R 0.008794       | R 0.009322       |
| Vacant Other (not Residential nor Agricultural)                             | R 0.017590       | R 0.018645       |
| Multiple Use Purpose (Each Component is categorised and rated as per above) | Multi Tariff     | 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 2025/2026<br>Excl VAT | Tariff 2026/2027<br>(Excl VAT) |
|---------------------|------------------------------|--------------------------------|
| Jonkershoek         | R 0.000852                   | R 0.000911                     |
| Technopark          | R 0.002429                   | R 0.002632                     |
| CITI Business       | R 0.001818                   | R 0.002022                     |
| CITI Residential    | R 0.000909                   | R 0.001011                     |

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%      |

## **2. Municipal Valuation Threshold**

On qualifying residential properties, a reduction 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 2025/26

Application 2026/2027

### 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)     |   | 190.72    |   | 210.10 |
| Domestic PP Lifeline DOM1 (c/kWh) (51 – 300 kWh)  |   | 238.66    |   | 262.90 |
| Domestic PP Lifeline DOM1 (c/kWh) (300 – 600 kWh) |   | 355.70    |   | 393.80 |
| Domestic PP Lifeline DOM1 (c/kWh) (> 600 kWh)     |   | 409.20    |   | 449.90 |
| Domestic PP Lifeline DOM1 BSST (Free Basic 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)     |   | 191.04 |   | 210.10 |
| Energy Rate (c/kWh) (51 - 300kWh)  |   | 245.73 |   | 269.50 |
| Energy Rate (c/kWh) (301 - 600kWh) |   | 345.58 |   | 379.50 |
| Energy Rate (c/kWh) (> 600kWh)     |   | 406.38 |   | 449.90 |

**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 | 261.54 | R | 287.69 |
| Energy Rate (c/kWh) (<= 50kWh)     |   | 190.72 |   | 206.64 |
| Energy Rate (c/kWh) (51 - 300kWh)  |   | 244.64 |   | 265.07 |
| Energy Rate (c/kWh) (301 - 600kWh) |   | 345.13 |   | 373.94 |
| Energy Rate (c/kWh) (> 600kWh)     |   | 406.40 |   | 440.35 |

**Domestic: Regular (Using Credit Meters 60 Ampere single and three phase maximum and for generation for own use) (DOM4)**

|                                    |   |        |   |        |
|------------------------------------|---|--------|---|--------|
| Fixed Charge per month             | R | 322.62 | R | 354.88 |
| Energy Rate (c/kWh) (<= 50kWh)     |   | 190.72 |   | 206.64 |
| Energy Rate (c/kWh) (51 - 300kWh)  |   | 244.64 |   | 265.07 |
| Energy Rate (c/kWh) (301 - 600kWh) |   | 345.13 |   | 373.94 |
| Energy Rate (c/kWh) (> 600kWh)     |   | 406.40 |   | 440.35 |

**Domestic: Renewable Energy ( DOM5 ) Generation for own use and export**

|                                    |   |        |   |        |
|------------------------------------|---|--------|---|--------|
| Reading cost R/pm                  | R | 146.01 | R | 158.20 |
| Basic Charge                       | R | 322.62 | R | 354.88 |
| <b>Import</b>                      |   |        |   |        |
| Energy Rate (c/kWh) (<= 50kWh)     |   | 190.72 |   | 206.64 |
| Energy Rate (c/kWh) (51 - 300kWh)  |   | 244.64 |   | 265.07 |
| Energy Rate (c/kWh) (301 - 600kWh) |   | 345.13 |   | 373.94 |
| Energy Rate (c/kWh) (> 600kWh)     |   | 406.40 |   | 440.35 |
| Reactive Energy Rate (c/kVAh)      | R | -      | R | -      |
| <b>Export</b>                      |   |        |   |        |
| <b>Low Season</b>                  |   |        |   |        |
| Peak c/kWh                         |   | 201.00 |   | 269.63 |
| Standard c/kWh                     |   | 138.31 |   | 162.00 |
| Off Peak c/kWh                     |   | 87.75  |   | 122.51 |
| <b>High Season</b>                 |   |        |   |        |
| Peak c/kWh                         |   | 616.20 |   | 616.24 |
| Standard c/kWh                     |   | 186.69 |   | 171.86 |
| Off Peak c/kWh                     |   | 101.38 |   | 122.51 |

### 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)    |   | 413.01 |   | 454.30 |

| ELECTRICITY TARIFFS                                                                                                      |   |                  |                       |
|--------------------------------------------------------------------------------------------------------------------------|---|------------------|-----------------------|
|                                                                                                                          |   | Approved 2025/26 | Application 2026/2027 |
| <b>Commercial: Low (40Ampere maximum, Pre Paid single &amp; three phase only and for generation for own use ) (COM2)</b> |   |                  |                       |
| Fixed Charge per month                                                                                                   | R | 323.31           | R 355.63              |
| Energy Rate (c/kWh)                                                                                                      |   | 331.64           | 359.32                |
| <b>Commercial: Regular PP only (80Ampere, single and three phase and for generation for own use) (COM3)</b>              |   |                  |                       |
| Fixed Charge per month                                                                                                   | R | 553.62           | R 608.98              |
| Energy Rate (c/kWh)                                                                                                      |   | 393.49           | 426.34                |
| <b>Commercial: Credit meters (80Ampere, single and three phase and for generation for own use) (COM4)</b>                |   |                  |                       |
| Fixed Charge per month                                                                                                   | R | 598.17           | R 657.98              |
| Energy Rate (c/kWh)                                                                                                      |   | 365.23           | 397.31                |
| <b>Commercial: Renewable Energy ( COM 5) Generation for own use and export</b>                                           |   |                  |                       |
| Reading cost R/pm                                                                                                        | R | 146.01           | R 158.20              |
| Basic Charge                                                                                                             | R | 598.17           | R 645.73              |
| <b>Import</b>                                                                                                            |   |                  |                       |
| Energy Rate (c/kWh)                                                                                                      |   | 365.23           | 397.31                |
| Reactive Energy Rate (c/kVArh)                                                                                           |   | -                | -                     |
| <b>Export</b>                                                                                                            |   |                  |                       |
| <b>Low Season</b>                                                                                                        |   |                  |                       |
| Peak c/kWh                                                                                                               |   | 201.00           | 269.63                |
| Standard c/kWh                                                                                                           |   | 138.31           | 162.00                |
| Off Peak c/kWh                                                                                                           |   | 87.75            | 122.51                |
| <b>High Season</b>                                                                                                       |   |                  |                       |
| Peak c/kWh                                                                                                               |   | 616.20           | 616.24                |
| Standard c/kWh                                                                                                           |   | 186.69           | 171.86                |
| Off Peak c/kWh                                                                                                           |   | 101.38           | 122.51                |
| <b>3. Agricultural</b>                                                                                                   |   |                  |                       |
| <b>Agricultural: Regular (Prepaid and Credit meters maximum 80Amp 3 phase and for generation for own use) (AGR1)</b>     |   |                  |                       |
| Fixed Charge per month                                                                                                   | R | 656.00           | R 721.58              |
| Energy Rate (c/kWh)                                                                                                      |   | 399.22           | 399.00                |
| <b>AGRICULTURAL: Renewable Energy (AGRI 1.1 ) Generation for own use and export</b>                                      |   |                  |                       |
| <b>Tariff similar as AGRI 1</b>                                                                                          |   |                  |                       |
| Reading cost R/pm                                                                                                        | R | 146.01           | R 158.20              |
| Fixed Charge per month R/pm                                                                                              | R | 656.00           | R 710.77              |
| Notified Maximum Demand Charge (R/kVA) (New)                                                                             |   | -                | 533.62                |
| <b>Import</b>                                                                                                            |   |                  |                       |
| Energy Rate (c/kWh)                                                                                                      |   | 399.22           | 399.00                |
| Reactive Energy Rate (c/kVArh)                                                                                           |   | -                | -                     |
| <b>Export</b>                                                                                                            |   |                  |                       |
| <b>Low Season</b>                                                                                                        |   |                  |                       |
| Peak c/kWh                                                                                                               |   | 201.00           | 269.63                |
| Standard c/kWh                                                                                                           |   | 138.31           | 162.00                |
| Off Peak c/kWh                                                                                                           |   | 87.75            | 122.51                |
| <b>High Season</b>                                                                                                       |   |                  |                       |
| Peak c/kWh                                                                                                               |   | 616.20           | 616.24                |
| Standard c/kWh                                                                                                           |   | 186.69           | 171.86                |
| Off Peak c/kWh                                                                                                           |   | 101.38           | 122.51                |
| <b>4. Industrial</b>                                                                                                     |   |                  |                       |
| <b>Large Power: Low Voltage &gt; 80 Amp and for generation for own use (IND1)</b>                                        |   |                  |                       |
| Fixed Charge per month                                                                                                   | R | 3 381.54         | R 3 381.53            |
| Energy Rate (c/kWh)                                                                                                      |   | 180.34           | R 198.00              |
| Notified Maximum Demand Charge (R/kVA)                                                                                   | R | 82.52            | R 90.77               |
| Maximum Demand Charge (R/kVA)                                                                                            | R | 458.28           | R 458.29              |
| <b>Large Power (IND 1.1): Low Voltage&gt;80 Amp: Renewable Energy- Generation for own use and export</b>                 |   |                  |                       |
| Fixed Charge per month                                                                                                   | R | 3 381.54         | R 3 381.53            |

| ELECTRICITY TARIFFS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |          |                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------|-----------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Approved 2025/26 |          | Application 2026/2027 |
| Reading cost R/pm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | R                | 146.01   | R 158.20              |
| <b>Import</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |          |                       |
| Energy Rate (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  | 180.34   | 198.00                |
| Notified Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | R                | 82.52    | R 90.77               |
| Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 458.28   | R 458.29              |
| Reactive Energy Rate (c/kVArh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | -        | -                     |
| <b>Export</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |          |                       |
| <b>Low Season</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |          |                       |
| Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  | 201.00   | 269.63                |
| Standard c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | 138.31   | 162.00                |
| Off Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | 87.75    | 122.51                |
| <b>High Season</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |          |                       |
| Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  | 616.20   | 616.24                |
| Standard c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | 186.69   | 171.86                |
| Off Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | 101.38   | 122.51                |
| <b>Industrial: Medium Voltage and for generation for own use (IND2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |          |                       |
| Fixed Charge per month                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | R                | 6 411.59 | R 6 411.59            |
| Energy Rate (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  | 177.91   | 195.80                |
| Notified Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | R                | 81.21    | R 81.22               |
| Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 454.90   | R 454.90              |
| <b>Industrial Medium Voltage (IND 2.1): Renewable Energy - Generation for own use and export</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |          |                       |
| <b>Tariff similar as IND2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |          |                       |
| Fixed Charge per month                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | R                | 6 411.59 | R 6 411.59            |
| Reading cost R/pm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | R                | 146.01   | R 158.20              |
| <b>Import</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |          |                       |
| Energy Rate (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  | 177.91   | R 195.80              |
| Notified Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | R                | 81.21    | R 81.22               |
| Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 454.90   | R 454.90              |
| Reactive Energy Rate (c/kVArh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | -        | -                     |
| <b>Export</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |          |                       |
| <b>Low Season</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |          |                       |
| Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  | 201.00   | 269.63                |
| Standard c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | 138.31   | 162.00                |
| Off Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | 87.75    | 122.51                |
| <b>High Season</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |          |                       |
| Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  | 616.20   | 616.24                |
| Standard c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | 186.69   | 171.86                |
| Off Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  | 101.38   | 122.51                |
| <p><b>PLEASE NOTE, FOR ALL TARIFFS WHERE THERE IS A MAXIMUM DEMAND CHARGE AS PART OF THE TARIFF:</b> 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</p> <ol style="list-style-type: none"> <li>1. A 10% of the total Access Demand Charge/Notified Maximum Demand will be added to your municipal account on the 2nd occasion.</li> <li>2. A 20% of the total Access Demand Charge/ Notified Maximum Demand will be added to your municipal account on the 3rd occasion.</li> <li>3. A 30% of the total Access Demand Charge/ Notified Maximum Demand will be added to your municipal account on the 4th occasion.</li> <li>4. On the 5<sup>th</sup> 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.</li> </ol> <p>* Occasion refers to the number of times/events the Access Demand/ Notified Maximum Demand has been exceeded</p> |                  |          |                       |
| <b>5. Municipal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |          |                       |
| <b>Municipal: Street and Traffic lights (MUN1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |          |                       |
| Fixed Charge per month (New)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | R                | -        | R 61.97               |
| Energy Rate (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  | 411.89   | 446.27                |
| Access Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |          |                       |
| <b>Municipal: Low Voltage &lt;80 Amp (MUN2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |          |                       |
| Fixed Charge per month (New)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | R                | -        | R 170.32              |

| ELECTRICITY TARIFFS                                                                            |                  |          |                       |
|------------------------------------------------------------------------------------------------|------------------|----------|-----------------------|
|                                                                                                | Approved 2025/26 |          | Application 2026/2027 |
| Access Charge (R/kVA) (New)                                                                    | R                | -        | R 164.09              |
| Energy Rate (c/kWh)                                                                            |                  | 374.40   | 405.65                |
| <b>Municipal: Low Voltage &gt;80 Amp (MUN3)</b>                                                |                  |          |                       |
| Fixed Charge per month (New)                                                                   | R                | -        | R 561.60              |
| Access Charge (R/kVA) (New)                                                                    | R                | -        | R 117.61              |
| Energy Rate (c/kWh)                                                                            |                  | 171.62   | 189.20                |
| Maximum Demand Charge (R/kVA)                                                                  | R                | 508.01   | R 550.43              |
| <b>6. Non Profit Organisations</b>                                                             |                  |          |                       |
| <b>Non Profit Organisations : Single Phase 20 Amp Prepaid (NPO1)</b>                           |                  |          |                       |
| Fixed Charge per month                                                                         | R                | -        | R -                   |
| Energy Rate (c/kWh)                                                                            |                  | 413.01   | 454.30                |
| <b>Non Profit Organisations : Low Voltage Max 60 Amp Prepaid SARS Approved (NPO2)</b>          |                  |          |                       |
| Fixed Charge per month (New)                                                                   | R                | -        | R 287.91              |
| Access Charge (R/kVA) (New)                                                                    | R                | -        | R 572.75              |
| Energy Rate (c/kWh)                                                                            |                  | 396.23   | 429.31                |
| <b>7. Sport</b>                                                                                |                  |          |                       |
| <b>Sport: Low All Consumers (&lt;80A) and Prepaid (SPO1)</b>                                   |                  |          |                       |
| Fixed Charge per month (New)                                                                   | R                | -        | R 165.57              |
| Access Charge (R/kVA) (New)                                                                    | R                | -        | R 114.55              |
| Energy Rate (c/kWh)                                                                            |                  | 351.04   | 380.34                |
| <b>Sport: High Consumers (&gt;80A) Maximum Demand (SPO2)</b>                                   |                  |          |                       |
| Fixed Charge per month (New)                                                                   | R                | -        | R 112.32              |
| Access Charge (R/kVA) (New)                                                                    | R                | -        | R 117.61              |
| Energy Rate (c/kWh)                                                                            |                  | 160.65   | 177.10                |
| Notified Maximum Demand Charge (R/kVA)                                                         | R                | -        | R -                   |
| Maximum Demand Charge (R/kVA)                                                                  | R                | 506.32   | R 548.59              |
| <b>8. Time-of-Use</b>                                                                          |                  |          |                       |
| <b>Time of Use (Low Voltage&gt;80Amp and for generation for own use) TOU1</b>                  |                  |          |                       |
| <b>Fixed Charge per month</b>                                                                  | R                | 6 461.86 | R 6 461.86            |
| <b>SUMMER:</b> Maximum Demand Charge (R/kVA)                                                   | R                | 87.61    | R 123.66              |
| Access Charge (R/kVA)                                                                          | R                | 87.61    | R 100.37              |
| Peak Energy (c/kWh)                                                                            |                  | 286.59   | 290.49                |
| Standard Energy (c/kWh)                                                                        |                  | 188.85   | 200.01                |
| Off-peak Energy (c/kWh)                                                                        |                  | 141.63   | 142.00                |
| Reactive Energy (c/kVArh)                                                                      |                  |          |                       |
| <b>WINTER:</b> Maximum Demand Charge (R/kVA)                                                   | R                | 87.61    | R 123.66              |
| Access Charge (R/kVA)                                                                          | R                | 87.61    | R 100.37              |
| Peak Energy (c/kWh)                                                                            |                  | 898.70   | 890.84                |
| Standard Energy (c/kWh)                                                                        |                  | 269.73   | 269.80                |
| Off-peak Energy (c/kWh)                                                                        |                  | 158.47   | 146.64                |
| Reactive Energy (c/kVArh)                                                                      |                  | 37.48    | 37.48                 |
| <b>Time of Use Low Voltage (TOU 1.1): Renewable Energy - Generation for own use and export</b> |                  |          |                       |
| Reading Cost R/pm                                                                              | R                | 146.01   | R 158.20              |
| Fixed Charge per month                                                                         | R                | 6 461.86 | R 6 461.86            |
| <b>Import</b>                                                                                  |                  |          |                       |
| <b>SUMMER:</b> Maximum Demand Charge (R/kVA)                                                   | R                | 87.61    | R 123.66              |
| Access Demand Charge (R/kVA)                                                                   | R                | 87.61    | R 100.37              |
| Peak Energy (c/kWh)                                                                            |                  | 286.59   | 290.49                |
| Standard Energy (c/kWh)                                                                        |                  | 188.85   | 200.01                |
| Off-peak Energy (c/kWh)                                                                        |                  | 141.63   | 142.00                |
| Reactive Energy (c/kVArh)                                                                      |                  |          |                       |
| <b>WINTER:</b> Maximum Demand Charge (R/kVA)                                                   | R                | 87.61    | R 123.66              |
| Access Demand Charge (R/kVA)                                                                   | R                | 87.61    | R 100.37              |
| Peak Energy (c/kWh)                                                                            |                  | 898.70   | 890.84                |
| Standard Energy (c/kWh)                                                                        |                  | 269.73   | 269.80                |

| ELECTRICITY TARIFFS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |           |                       |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Approved 2025/26 |           | Application 2026/2027 |
| Off-peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 158.47    | 146.64                |
| Reactive Energy (c/kVArh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  | 37.48     | 37.48                 |
| <b>Export</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |           |                       |
| <b>Low Season</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |           |                       |
| Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  | 201.00    | 269.63                |
| Standard c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 138.31    | 162.00                |
| Off Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 87.75     | 122.51                |
| <b>High Season</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |           |                       |
| Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  | 616.20    | 616.24                |
| Standard c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 186.69    | 171.86                |
| Off Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 101.38    | 122.51                |
| <b>Time of Use (Medium Voltage and for generation for own use) TOU2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |           |                       |
| Fixed Charge per month                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | R                | 12 231.45 | R 12 231.43           |
| <b>SUMMER:</b> Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 89.04     | R 106.34              |
| Access Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 84.66     | R 86.11               |
| Peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  | 277.87    | 284.90                |
| Standard Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 181.76    | 182.00                |
| Off-peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 136.23    | 136.00                |
| Reactive Energy (c/kVArh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |           |                       |
| <b>WINTER:</b> Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 89.04     | R 106.34              |
| Access Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 84.66     | R 86.11               |
| Peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  | 917.93    | 873.60                |
| Standard Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 260.74    | 264.54                |
| Off-peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 153.27    | 143.44                |
| Reactive Energy (c/kVArh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  | 39.37     | 39.37                 |
| <b>Time of Use Medium Voltage (TOU 2.1): Renewable Energy - Generation for own use and export</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |           |                       |
| Fixed Charge per month                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | R                | 12 231.45 | R 12 231.43           |
| Reading Cost R/pm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | R                | 146.01    | R 158.20              |
| <b>Import</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |           |                       |
| <b>SUMMER:</b> Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 89.04     | R 106.34              |
| Access Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | R                | 84.66     | R 86.11               |
| Peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  | 277.87    | 284.90                |
| Standard Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 181.76    | 192.50                |
| Off-peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 136.23    | 136.00                |
| Reactive Energy (c/kVArh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  | -         | -                     |
| <b>WINTER:</b> Maximum Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 89.04     | R 106.34              |
| Access Demand Charge (R/kVA)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R                | 84.66     | R 86.11               |
| Peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  | 917.93    | 873.60                |
| Standard Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 260.74    | 264.54                |
| Off-peak Energy (c/kWh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  | 153.27    | 143.68                |
| Reactive Energy (c/kVArh)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  | 39.37     | 39.37                 |
| <b>Export</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |           |                       |
| <b>Low Season</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |           |                       |
| Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  | 201.00    | 269.63                |
| Standard c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 138.31    | 162.00                |
| Off Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 87.75     | 122.51                |
| <b>High Season</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |           |                       |
| Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  | 616.20    | 616.24                |
| Standard c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 186.69    | 171.86                |
| Off Peak c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  | 101.38    | 122.51                |
| <p><b>PLEASE NOTE, FOR ALL TARIFFS WHERE THERE IS A MAXIMUM DEMAND CHARGE AS PART OF THE TARIFF:</b>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</p> <ol style="list-style-type: none"> <li>1. A 10% of the total Access Demand Charge/Notified Maximum Demand will be added to your municipal account on the 2nd occasion.</li> <li>2. A 20% of the total Access Demand Charge/ Notified Maximum Demand will be added to your municipal account on the 3rd occasion.</li> <li>3. A 30% of the total Access Demand Charge/ Notified Maximum Demand will be added to your municipal account on the 4th occasion.</li> <li>4. On the 5<sup>th</sup> 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.</li> </ol> <p>* Occasion refers to the number of times/events the Access Demand/ Notified Maximum Demand has been exceeded</p> |                  |           |                       |

| ELECTRICITY TARIFFS                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Approved 2025/26 | Application 2026/2027 |
| <b>9. External Wheeling</b>                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                       |
| Customer received power at low voltage (<400V) in c/kWh                                                                                                                                                                                                                                                                                                                                                                                                                  | 39.33            | <b>45.98</b>          |
| Customer received power at medium voltage (>400V) in c/kWh                                                                                                                                                                                                                                                                                                                                                                                                               | 34.07            | <b>39.84</b>          |
| <b>10. Generation for Own Use</b>                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                       |
| 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.                                                                                                                                                                                                                                   |                  |                       |
| <b>11. Generation for Own Use and Export</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                       |
| 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.                                                                                                                                                                                                                                                                                                                                                                                   |                  |                       |
| <b>12.Availability Fees (Per Annum)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                       |
| Availability                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5 138.87         | 5 563.13              |
| <b>13. Time of use periods</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                       |
| <b>1. Low Demand -Summer</b><br><b>September to May</b><br><b>Monday to Friday</b><br>00:00 - 06:00 Off Peak<br>06:00 - 07:00 Standard<br>07:00 - 10:00 Peak<br>10:00 - 18:00 Standard<br>18:00 - 20:00 Peak<br>20:00 - 22:00 Standard<br>22:00 - 24:00 Off Peak<br><br><b>Saturday</b><br>00:00 - 07:00 Off Peak<br>07:00 - 12:00 Standard<br>12:00 - 18:00 Off Peak<br>18:00 - 20:00 Standard<br>20:00 - 24:00 Off Peak<br><br><b>Sunday</b><br>00:00 - 24:00 Off Peak |                  |                       |
| <b>2. High Demand- Winter</b><br><b>June to August</b><br><b>Monday to Friday</b><br>00:00 - 06:00 Off Peak<br>06:00 - 09:00 Peak<br>09:00 - 17:00 Standard<br>17:00 - 19:00 Peak<br>19:00 - 22:00 Standard<br>22:00 - 24:00 Off Peak<br><br><b>Saturday</b><br>00:00 - 07:00 Off Peak<br>07:00 - 12:00 Standard<br>12:00 - 18:00 Off Peak<br>18:00 - 20:00 Standard<br>20:00 - 24:00 Off Peak<br><br><b>Sunday</b><br>00:00 - 24:00 Off Peak                            |                  |                       |
| <b>All tariffs exclusive of VAT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                       |



# STELLENBOSCH MUNICIPALITY

## WATER TARIFFS

| Monthly consumption                                                                                                  | 2025/2026                  |                                                                              |                               |         |                               |         |                               |         |                               |         | 2026/2027                  |         |                               |         |                               |         |                               |         |                               |         |
|----------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------|-------------------------------|---------|-------------------------------|---------|-------------------------------|---------|-------------------------------|---------|----------------------------|---------|-------------------------------|---------|-------------------------------|---------|-------------------------------|---------|-------------------------------|---------|
|                                                                                                                      | 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    |
| <b>DOMESTIC</b><br>Includes single residential erven as well as single residential erven managed by body corporates. |                            |                                                                              |                               |         |                               |         |                               |         |                               |         |                            |         |                               |         |                               |         |                               |         |                               |         |
| 0 kilolitres to 6 kiloliters                                                                                         | 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. | R 8.54                     | per kl. | R 8.54                        | per kl. | R 8.54                        | per kl. | R 8.54                        | per kl. | R 9.10                        | per kl. |
| > 6 kilolitres to 12 kiloliters                                                                                      | 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. | R 12.93                    | per kl. | R 13.98                       | per kl. | R 14.19                       | per kl. | R 15.46                       | per kl. | R 16.72                       | per kl. |
| > 12 kilolitres to 20 kiloliters                                                                                     | 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. | R 21.87                    | per kl. | R 26.38                       | per kl. | R 29.46                       | per kl. | R 35.76                       | per kl. | R 49.65                       | per kl. |
| > 20 kilolitres to 25 kiloliters                                                                                     | 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. | R 38.90                    | per kl. | R 45.08                       | per kl. | R 48.74                       | per kl. | R 64.49                       | per kl. | R 90.07                       | per kl. |
| > 25 kilolitres to 40 kiloliters                                                                                     | 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. | R 54.06                    | per kl. | R 60.05                       | per kl. | R 62.53                       | per kl. | R 90.55                       | per kl. | R 127.01                      | per kl. |
| > 40 kilolitres to 70 kiloliters                                                                                     | 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. | R 86.37                    | per kl. | R 106.46                      | per kl. | R 120.92                      | per kl. | R 187.14                      | per kl. | R 287.92                      | 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. |
| <b>DOMESTIC CLUSTER</b><br>Refers to a cluster (block of flats) served by a single water connections                 |                            |                                                                              |                               |         |                               |         |                               |         |                               |         |                            |         |                               |         |                               |         |                               |         |                               |         |
| 0 kilolitres to 6 kiloliters                                                                                         | 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. | R 8.54                     | per kl. | R 8.04                        | per kl. | R 8.54                        | per kl. | R 8.54                        | per kl. | R 8.54                        | per kl. |
| > 6 kilolitres to 12 kiloliters                                                                                      | 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. | R 12.93                    | per kl. | R 13.98                       | per kl. | R 14.19                       | per kl. | R 15.46                       | per kl. | R 16.72                       | per kl. |
| > 12 kilolitres to 18 kiloliters                                                                                     | 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. | R 21.87                    | per kl. | R 26.38                       | per kl. | R 29.46                       | per kl. | R 35.76                       | per kl. | R 49.65                       | per kl. |
| > 18 kilolitres to 25 kiloliters                                                                                     | 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. | R 38.90                    | per kl. | R 45.08                       | per kl. | R 48.74                       | per kl. | R 64.49                       | per kl. | R 90.07                       | per kl. |
| Above 25 kiloliters                                                                                                  | 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. | R 54.06                    | per kl. | R 60.05                       | per kl. | R 62.53                       | per kl. | R 90.55                       | per kl. | R 127.01                      | per kl. |
| <b>BUSINESS, COMMERCIAL AND INDUSTRIAL (Include University)</b>                                                      | 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. | R 31.13                    | per kl. | R 41.48                       | per kl. | R 49.81                       | per kl. | R 68.49                       | per kl. | R 87.18                       | per kl. |
| <b>MUNICIPAL TARIFF FOR MUNICIPAL BUILDINGS AND ALL LEAKAGES</b>                                                     |                            |                                                                              |                               |         |                               |         |                               |         |                               |         |                            |         |                               |         |                               |         |                               |         |                               |         |
| 0 kilolitres to 20 kiloliters                                                                                        | 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. | R 13.66                    | per kl. | R 16.19                       | per kl. | R 17.83                       | per kl. | R 21.99                       | per kl. | R 26.15                       | per kl. |
| > 21 kilolitres to 50 kiloliters                                                                                     | 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. | R 14.35                    | per kl. | R 16.78                       | per kl. | R 18.28                       | per kl. | R 22.22                       | per kl. | R 26.15                       | per kl. |
| Above 50 kiloliters                                                                                                  | 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. | R 15.59                    | per kl. | R 17.86                       | per kl. | R 19.11                       | per kl. | R 22.63                       | per kl. | R 26.15                       | per kl. |
| <b>MISCELLANEOUS AND ALL OTHER USERS (Schools, Sportbodies, Churches and Charity Organisations)</b>                  | 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. | R 29.20                    | per kl. | R 30.73                       | per kl. | R 32.25                       | per kl. | R 35.31                       | per kl. | R 38.36                       | per kl. |
| <b>BASIC CHARGE</b><br>Domestic (per erven)                                                                          | R 93.38                    |                                                                              |                               | n/a     |                               | n/a     |                               | n/a     |                               | n/a     | R 98.98                    |         |                               | n/a     |                               | n/a     |                               | n/a     |                               | n/a     |
| Domestic cluster (per flat)                                                                                          | R 11.35                    | Rate needs correction over time as it isn't in line with other basic charges |                               | n/a     |                               | n/a     |                               | n/a     |                               | n/a     | R 12.03                    |         |                               | n/a     |                               | n/a     |                               | n/a     |                               | n/a     |
| All other (per erven)                                                                                                | R 106.96                   |                                                                              |                               | n/a     |                               | n/a     |                               | n/a     |                               | n/a     | R 113.38                   |         |                               | n/a     |                               | n/a     |                               | n/a     |                               | n/a     |
| <b>MASO</b>                                                                                                          |                            |                                                                              |                               |         |                               |         |                               |         |                               |         |                            |         |                               |         |                               |         |                               |         |                               |         |
| 0 kilolitres to 24 kilolitres per household                                                                          | 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. | R 1.93                     | per kl. | R 6.03                        | per kl. | R 10.01                       | per kl. | R 18.08                       | per kl. | R 26.15                       | per kl. |
| 25 kilolitres to 40 kilolitres per household                                                                         | 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. | R 26.62                    | per kl. | R 34.68                       | per kl. | R 41.00                       | per kl. | R 55.37                       | per kl. | R 69.74                       | per kl. |
| Above 40 kilolitres per household                                                                                    | 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. | R 28.93                    | per kl. | R 45.97                       | per kl. | R 61.13                       | per kl. | R 93.33                       | per kl. | R 125.54                      | per kl. |

| Monthly consumption                                                                                                                                                                                               | 2025/2026                  |           |                               |        |                               |        |                               |        |                               |        | 2026/2027                  |           |                               |        |                               |        |                               |        |                               |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|-------------------------------|--------|-------------------------------|--------|-------------------------------|--------|-------------------------------|--------|----------------------------|-----------|-------------------------------|--------|-------------------------------|--------|-------------------------------|--------|-------------------------------|--------|
|                                                                                                                                                                                                                   | 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<br>Excl. VAT        | UNIT      | Amount<br>Excl. VAT           | UNIT   | Amount<br>Excl. VAT           | UNIT   | Amount<br>Excl. VAT           | UNIT   | Amount<br>Excl. VAT           | UNIT   | Amount<br>Excl. VAT        | UNIT      | Amount<br>Excl. VAT           | UNIT   | Amount<br>Excl. VAT           | UNIT   | Amount<br>Excl. VAT           | UNIT   | Amount<br>Excl. VAT           | UNIT   |
| <b>TREATED EFFLUENT WATER</b>                                                                                                                                                                                     |                            |           |                               |        |                               |        |                               |        |                               |        |                            |           |                               |        |                               |        |                               |        |                               |        |
| <b>Infrastructure provided by Council:</b>                                                                                                                                                                        |                            |           |                               |        |                               |        |                               |        |                               |        |                            |           |                               |        |                               |        |                               |        |                               |        |
| Irrigation                                                                                                                                                                                                        | R 0.14                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 0.15                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| Commercial / Industrial users / Domestic                                                                                                                                                                          | R 6.04                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 6.37                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| Schools                                                                                                                                                                                                           | R 6.79                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 7.17                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| Departmental                                                                                                                                                                                                      | R 6.04                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 6.37                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| Golf Clubs                                                                                                                                                                                                        | R 6.04                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 6.37                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| <b>Infrastructure provided by User:</b>                                                                                                                                                                           |                            |           |                               |        |                               |        |                               |        |                               |        |                            |           |                               |        |                               |        |                               |        |                               |        |
| 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 1.66                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 1.75                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| Schools                                                                                                                                                                                                           | R 2.26                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 2.39                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| Departmental                                                                                                                                                                                                      | R 1.66                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 1.75                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| Golf Clubs                                                                                                                                                                                                        | R 1.66                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R 1.75                     | per kl.   | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    | R -                           | n/a    |
| <b>Current Agreements:</b>                                                                                                                                                                                        |                            |           |                               |        |                               |        |                               |        |                               |        |                            |           |                               |        |                               |        |                               |        |                               |        |
| 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              |        |
| <b>BULK USERS</b>                                                                                                                                                                                                 |                            |           |                               |        |                               |        |                               |        |                               |        |                            |           |                               |        |                               |        |                               |        |                               |        |
| Water consumption for irrigation of sportsgrounds or 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 15.68                    | per kl    | R 27.35                       | per kl | R 38.00                       | per kl | R 60.32                       | per kl | R 82.24                       | per kl | R 16.55                    | per kl    | R 28.86                       | per kl | R 40.09                       | per kl | R 63.63                       | per kl | R 86.77                       | per kl |
| Above 2000 kilolitres                                                                                                                                                                                             | 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 | R 21.56                    | per kl    | R 47.72                       | per kl | R 72.49                       | per kl | R 123.42                      | per kl | R 173.54                      | per kl |
| <b>WATER AVAILABILITY FEE</b>                                                                                                                                                                                     | R 2 013.64                 | per annum |                               |        |                               |        |                               |        |                               |        | R 2 124.39                 | per annum |                               |        |                               |        |                               |        |                               |        |

# STELLENBOSCH MUNICIPALITY

## WASTE MANAGEMENT TARIFFS

|                                                                                                                                    | SERVICES RENDERED                                                                                                                                                                             | UNIT                       | COMMENTS                                                                                                                                                                                                                                                           | Tariff<br>2025/2026<br>(VAT Excl.) | Tariff<br>2026/2027<br>(VAT Excl.) |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------|
| <b>Residential Waste Collection (Households, Flats, Hostels, Retirement homes, Churches, Schools, Welfare Organisations, etc.)</b> |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
| 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       |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
| <b>Black bags (only where wheelie bins have not been introduced and/or stolen or lost)</b>                                         |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
|                                                                                                                                    | Single residential properties for indigent households.                                                                                                                                        | per month                  | Account payable by property owner. Max 3 closed bags. Service will cancel when 240ℓ bin is issued.                                                                                                                                                                 | R 309.01                           | R 327.55                           |
|                                                                                                                                    | 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. Service will cancel when 240ℓ bin is issued.                                                                                                                                                                 | R 309.01                           | R 327.55                           |
|                                                                                                                                    | 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 309.01                           | R 327.55                           |
|                                                                                                                                    | 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 309.01                           | R 327.55                           |
| <b>Mobile bins (140ℓ Wheelie bin)</b>                                                                                              |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
| <b>Black Bin (Black lid Black bin)</b>                                                                                             |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
| New                                                                                                                                | Basic residential collection based on 1 X 140ℓ per week - 1 <sup>st</sup> bin - one dwelling per erf (Compulsory to take with 140 ℓ green bin)                                                | per month                  | Account payable by property owner. No extras waste in refuse bags next to the bin. Units to be charged per quantity of bins used. Only Stellenbosch Municipal bins will be serviced                                                                                | R -                                | R 327.55                           |
| New                                                                                                                                | Three times per week removal 140ℓ refuse bin (sectional title, residential zoned i.e. Hostels, Flats, Old age/retirement villages - NOT HOUSEHOLDS) (Compulsory to take with 140 ℓ green bin) | per month                  | Account payable by property owner. No extras waste in refuse bags next to the bin. Units to be charged per quantity of bins used. Only Stellenbosch Municipal bins will be serviced                                                                                | R -                                | R 1 162.22                         |
| <b>Mobile bins (240ℓ Wheelie bin)</b>                                                                                              |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
| <b>Black Bin (Black lid Black bin)</b>                                                                                             |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
|                                                                                                                                    | Basic residential collection based on 1 X 240ℓ per week - 1 <sup>st</sup> bin - one dwelling per erf                                                                                          | per month                  | Account payable by property owner. No extras waste in refuse bags next to the bin. At cluster housing, flats, etc. Units to be charged per quantity of bins used. Only Stellenbosch Municipal bins will be serviced                                                | R 309.01                           | R 327.55                           |
|                                                                                                                                    | 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 waste in refuse bags next to the bin. At cluster housing, flats, etc. Units to be charged per quantity of bins used. Only Stellenbosch Municipal bins will be serviced                                                | R 309.01                           | R 327.55                           |
|                                                                                                                                    | Basic residential collection based on 1 X 240ℓ bin per week for additional wheelie bins                                                                                                       | per refuse unit per month  | Account payable by property owner. No extras waste in refuse bags next to the bin. At cluster housing, flats, etc. Units to be charged per quantity of bins used. Only Stellenbosch Municipal bins will be serviced                                                | R 309.01                           | R 327.55                           |
| <b>Blue Bin (Blue lid Black bin)</b>                                                                                               |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
|                                                                                                                                    | 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 for single residential units.        | Per add 240ℓ bin per month | Account payable by property owner. No extras waste in refuse bins next to the bin. Sectional title, residential zoned i.e. Hostels, Flats, Old age/retirement villages that require more than once a week service. Charged per quantity of bins)                   | R 1 096.43                         | R 1 162.22                         |
| <b>Sectional Title Developments</b>                                                                                                |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |
| New                                                                                                                                | Basic residential collection based on 1 X 240ℓ per week - 1 <sup>st</sup> bin - 50% of the total units will be billed                                                                         | per month                  | Account payable by property owner. 50% of the units will be billed . Only Stellenbosch Municipality bins will be collected                                                                                                                                         | R -                                | R 327.55                           |
| New                                                                                                                                | Basic residential collection based on 1 X 240ℓ three times a week - 1 <sup>st</sup> bin - 50% of the total units will be billed                                                               | per month                  | Account payable by property owner. 50% of the units will be billed . Only Stellenbosch Municipality bins will be collected                                                                                                                                         | R -                                | R 1 162.22                         |
| <b>Non Residential Waste Collections (Business and Commercial)</b>                                                                 |                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                    |                                    |                                    |

|  | SERVICES RENDERED                                                                                                                                                 | UNIT                                         | COMMENTS                                                                                                                                                                                                            | Tariff<br>2025/2026<br>(VAT Excl.) | Tariff<br>2026/2027<br>(VAT Excl.) |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------|
|  | Definition: 1 refuse unit = 240ℓ = 3 standard refuse bags                                                                                                         |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | <b>Black bags (Only where Wheelie bins have not been introduced)</b>                                                                                              |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | 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 365.46                           | R 387.39                           |
|  | 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 1 096.43                         | R 1 162.22                         |
|  | 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 365.46                           | R 387.39                           |
|  | 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 1 096.43                         | R 1 162.22                         |
|  | <b>Mobile bins (240ℓ Wheelie bin)</b>                                                                                                                             |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | <b>Blue Bin (Blue lid Black bin)</b>                                                                                                                              |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | Collection based on 1 X 240ℓ bin once (x1) per week measured per bin.                                                                                             | per month                                    | Account payable by business owner. No extras refuse bags next to the bin/s. Per fixed arrangement - not variable.                                                                                                   | R 365.46                           | R 387.39                           |
|  | Additional 1x 240ℓ bin removal/s once per week - measured as the number of additional 240ℓ bin/s                                                                  | per month                                    | Account payable by business owner. No extras refuse bags next to the bin/s. Per fixed arrangement - not variable.                                                                                                   | R 365.46                           | R 387.39                           |
|  | Collection based on 1 X 240ℓ bin three times per week measured per bin.                                                                                           | per month                                    | Account payable by business owner. No extras refuse bags next to the bin/s. Per fixed arrangement - not variable.                                                                                                   | R 1 096.43                         | R 1 162.22                         |
|  | Additional 240ℓ bin/s removed three times per week - measured per bin/s                                                                                           | per month                                    | Account payable by business owner. No extras refuse bags next to the bin/s. Per fixed arrangement - not variable.                                                                                                   | R 1 096.43                         | R 1 162.22                         |
|  | <b>Mobile bins (240ℓ Wheelie bin)</b>                                                                                                                             |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | <b>Red Bin (Red lid Black Bin)</b>                                                                                                                                |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | Collection based on 1 X 240ℓ bin five times per week measured per bin.                                                                                            | per month                                    | Account payable by business owner. No other extras. Per fixed arrangement - not variable.                                                                                                                           | R 1 827.34                         | R 1 936.98                         |
|  | Additional 240ℓ bin removed five times per week - measured as the number of additional bin/s                                                                      | per month                                    | Account payable by business owner. No other extras. Per fixed arrangement - not variable.                                                                                                                           | R 1 827.34                         | R 1 936.98                         |
|  | <b>Charges and Levies</b>                                                                                                                                         |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | Solid Waste availability charge                                                                                                                                   | per annum                                    | Vacant erven and to all households <u>farm dwellings</u> , businesses, flats, developments and residential estates not making use of municipal collection services                                                  | R 1 938.62                         | R 2 054.94                         |
|  | <b>Collection of garden waste</b>                                                                                                                                 |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | 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 116.95                           | R 123.97                           |
|  | <b>Cleaning of private erven</b>                                                                                                                                  |                                              |                                                                                                                                                                                                                     |                                    |                                    |
|  | 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 and builder's rubble. Standard 4 hour rate will apply and thereafter the hourly tariff will apply. | R 1 614.30                         | R 1 711.16                         |
|  | 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. Standard 4 tons will be charged and thereafter per ton as per the tariff will be charged.          | R 1 416.55                         | R 1 501.54                         |

# STELLENBOSCH MUNICIPALITY

## SEWERAGE TARIFFS

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

| Size of erf in m²                         |         | Sewerage levy<br>(Per annum) |                       |
|-------------------------------------------|---------|------------------------------|-----------------------|
|                                           |         | 2025/26<br>(Excl VAT)        | 2026/27<br>(Excl VAT) |
| 0                                         | - 250   | R 2 093.01                   | R 2 218.60            |
| 251                                       | - 500   | R 2 685.38                   | R 2 846.51            |
| 501                                       | - 600   | R 3 025.15                   | R 3 206.66            |
| 601                                       | - 700   | R 3 358.07                   | R 3 559.56            |
| 701                                       | - 800   | R 3 694.37                   | R 3 916.03            |
| 801                                       | - 900   | R 4 030.36                   | R 4 272.18            |
| 901                                       | - 1 000 | R 4 363.75                   | R 4 625.58            |
| Above                                     | - 1 000 | R 4 363.75                   | R 4 625.58            |
| for each additional 500m² or part thereof |         | R 420.55                     | R 445.78              |

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<br>(Per annum) |                       |
|-------------------|---------|-------------------------------------------|-----------------------|
|                   |         | 2025/26<br>(Excl VAT)                     | 2026/27<br>(Excl VAT) |
| To                | - 1 000 | R 2 617.49                                | R 2 774.54            |
| Above             | - 1 000 | R 3 386.55                                | R 3 589.74            |

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

| Size of erf in m² |          | Sewerage levy<br>(Per annum) |                       |
|-------------------|----------|------------------------------|-----------------------|
|                   |          | 2025/26<br>(Excl VAT)        | 2026/27<br>(Excl VAT) |
| 0                 | - 500    | R 2 735.87                   | R 2 900.02            |
| 501               | - 1 000  | R 3 165.13                   | R 3 355.04            |
| 1 001             | - 1 500  | R 3 539.70                   | R 3 752.08            |
| 1 501             | - 2 000  | R 4 341.37                   | R 4 601.85            |
| 2 001             | - 3 000  | R 5 630.00                   | R 5 967.80            |
| 3 001             | - 4 000  | R 6 755.30                   | R 7 160.62            |
| 4 001             | - 5 000  | R 7 560.71                   | R 8 014.35            |
| 5 001             | - 7 500  | R 9 251.32                   | R 9 806.40            |
| 7 501             | - 10 000 | R 10 778.40                  | R 11 425.10           |
| 10 001            | - 15 000 | R 13 267.46                  | R 14 063.51           |
| 15 001            | - 20 000 | R 15 279.20                  | R 16 195.95           |
| Above             | - 20 000 | R 17 525.26                  | R 18 576.77           |

| 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<br>Intervals<br>( m <sup>2</sup> )                       | SEWERAGE TARIFFS |                                          |                                          |                                                                                      | REMARKS                                                                                                                                                                      |
|                                                                                                                                                                                               |                                                               | Code             | 2025/2026<br>Amount<br>Excl VAT          | 2026/27<br>Amount<br>Excl VAT            | UNIT                                                                                 |                                                                                                                                                                              |
| <b>Use of buildings</b>                                                                                                                                                                       |                                                               |                  |                                          |                                          |                                                                                      |                                                                                                                                                                              |
| a) Offices, Consulting rooms,<br>Power-station, Ambulance<br>station, Fire-station                                                                                                            | To - 2 500<br>2 501 - 5 000<br>Above 5 000                    | ADD02            | R 21.87<br>R 21.68<br>R 21.48            | R 23.19<br>R 22.98<br>R 22.77            | per m <sup>2</sup><br>per m <sup>2</sup><br>per m <sup>2</sup>                       |                                                                                                                                                                              |
| b) Halls for the purposes of letting,<br>Cinemas, Theatres, Venues for<br>Meetings                                                                                                            | To - 2 500<br>2 501 - 5 000<br>5 001 - 10 000<br>Above 10 000 | ADD03            | R 21.87<br>R 21.68<br>R 21.48<br>R 21.28 | R 23.19<br>R 22.98<br>R 22.77<br>R 22.55 | per m <sup>2</sup><br>per m <sup>2</sup><br>per m <sup>2</sup><br>per m <sup>2</sup> |                                                                                                                                                                              |
| c) Shops not included under (d)                                                                                                                                                               |                                                               | ADD04            | R 21.67                                  | R 22.97                                  | per m <sup>2</sup>                                                                   |                                                                                                                                                                              |
| d) Fish shops, Greengrocer shops,<br>Butcherries                                                                                                                                              |                                                               | ADD06            | R 55.06                                  | R 58.36                                  | per m <sup>2</sup>                                                                   | Only applicable in absence of industrial effluent agreement.                                                                                                                 |
| e) Cafe's, Restaurants                                                                                                                                                                        |                                                               | ADD05            | R 21.67                                  | R 22.97                                  | per m <sup>2</sup>                                                                   | Only applicable in absence of industrial effluent agreement.                                                                                                                 |
| f) Educational & Research buildings,                                                                                                                                                          |                                                               | ADD07            | R 21.67                                  | R 22.97                                  | per m <sup>2</sup>                                                                   |                                                                                                                                                                              |
| g) Private hostels, Boarding homes, Hostels                                                                                                                                                   |                                                               | ADD08            | R 35.59                                  | R 37.73                                  | per m <sup>2</sup>                                                                   |                                                                                                                                                                              |
| h) Licenced hotels, Guest-houses                                                                                                                                                              |                                                               | ADD10            | R 27.45                                  | R 29.10                                  | per m <sup>2</sup>                                                                   |                                                                                                                                                                              |
| i) Hospitals, Prisons, Clinics, Old age and<br>other homes, Hospices, Shelters                                                                                                                |                                                               | ADD09            | R 35.59                                  | R 37.73                                  | per m <sup>2</sup>                                                                   |                                                                                                                                                                              |
| j) Religious institutions, Sports clubs,<br>Youth organisations, Libraries,<br>Museums, Halls not for letting,<br>Physical fitness centres,<br>Health centres, Messes,<br>Under cover parking |                                                               | ADD12<br>ADD11   | R 977.43<br>R 536.94                     | R 1 036.08<br>R 569.16                   | per unit<br>per unit                                                                 | Per water closet or per urinal,<br>or 0.5m of urinal wall or part thereof,<br>whichever is the greatest.                                                                     |
| k) Garages, Dry cleaners, Laundries,<br>Workshops,                                                                                                                                            |                                                               | ADD18            | R 1 571.82                               | R 1 666.13                               | per unit                                                                             | Only applicable in absence of industrial effluent agreement.                                                                                                                 |
| l) Factories, Warehouses,                                                                                                                                                                     |                                                               | ADD17            | R 3 136.76                               | R 3 324.96                               | per unit                                                                             | Per water closet, or per urinal, or 0.5m<br>of urinal wall or part thereof, whichever<br>is the greatest. Only applicable in<br>absence of industrial effluent<br>agreement. |
| m) Dwelling units that are part of buildings<br>described under (a) to (l)                                                                                                                    |                                                               | ADD20            | R 3 051.72                               | R 3 234.82                               | per unit                                                                             |                                                                                                                                                                              |
| n) Rooms used for dwelling purposes,<br>forming part of buildings under (a) to (l)                                                                                                            |                                                               | ADD13            | R 536.94                                 | R 569.16                                 | per m <sup>2</sup>                                                                   |                                                                                                                                                                              |

# STELLENBOSCH MUNICIPALITY

## SUNDRY TARIFFS

### DIREKTORAAT: FINANSIËLE DIENSTE DIRECTORATE: FINANCIAL SERVICES

|                                                                                                   | Tariff 2025/6<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(Incl. VAT) |
|---------------------------------------------------------------------------------------------------|------------------------------|----------------------|--------------------|----------------------------------|
| <b>GENERAL</b>                                                                                    |                              |                      |                    |                                  |
| Electronic Rates clearance fee(valuation certificate included) - New                              | R 240.00                     | R 217.39             | R 32.61            | R 250.00                         |
| Manual Rates clearance fee(valuation certificate included) - New                                  | R 625.00                     | R 565.22             | R 84.78            | R 650.00                         |
| Not rated clearance (Sectional title units)                                                       | R 260.00                     | R 234.78             | R 35.22            | R 270.00                         |
| Admin Fee for dishonoured payment                                                                 | R 250.00                     | R 226.09             | R 33.91            | R 260.00                         |
| Special meter readings per consumer account(per occasion)                                         | R 175.00                     | R 156.52             | R 23.48            | R 180.00                         |
| Disconnection fee for non-payments: Conventional meters                                           | R 470.00                     | R 434.78             | R 65.22            | R 500.00                         |
| Disconnection fee for non-payments: Pre-paid meters                                               | R 105.00                     | R 95.65              | R 14.35            | R 110.00                         |
| Disconnection fee for non-payments: Bulk meters                                                   | R 3 230.00                   | R 3 043.48           | R 456.52           | R 3 500.00                       |
| Unidentified/incorrect deposits on bank statement                                                 | R 165.00                     | R 147.83             | R 22.17            | R 170.00                         |
| Rental - Housing - Indigent Consumers                                                             | R 115.00                     | R 104.35             | N/A                | R 120.00                         |
| Administration Fees for Reminders, SMS's and Notices                                              | R 10.00                      | R 8.70               | R 1.30             | R 10.00                          |
| <b>PROVISION OF INFORMATION</b>                                                                   |                              |                      |                    |                                  |
| Issue of valuation certificate                                                                    | R 130.00                     | R 117.39             | R 17.61            | R 135.00                         |
| Extracts from accounts - per monthly statement                                                    | R 60.00                      | R 56.52              | R 8.48             | R 65.00                          |
| Extracts from records : rate per hour or part thereof                                             | R 185.00                     | R 165.22             | R 24.78            | R 190.00                         |
| Copies : per A4 - bladsy / page                                                                   | R 3.00                       | R 2.61               | R 0.39             | R 3.00                           |
| Copies : per A3 - bladsy / page                                                                   | R 15.00                      | R 13.04              | R 1.96             | R 15.00                          |
| Valuation Information - Sea-Info                                                                  | R 12.00                      | R 11.30              | R 1.70             | R 13.00                          |
| <b>DEPOSIT FOR SERVICES</b>                                                                       |                              |                      |                    |                                  |
| Water                                                                                             | R 880.00                     | R 900.00             | N/A                | R 900.00                         |
| Electricity (domestic)                                                                            | R 2 000.00                   | R 2 100.00           | N/A                | R 2 100.00                       |
| Electricity (other): Bulk users calculate with a minimum of                                       | R 22 400.00                  | R 23 000.00          | N/A                | R 23 000.00                      |
| Indigent Household/Low cost Housing                                                               | R 105.00                     | R 110.00             | N/A                | R 110.00                         |
| Electricity (other) excluding Bulkusers                                                           | R 7 100.00                   | R 7 500.00           | N/A                | R 7 500.00                       |
| Adjustment of deposits due to non-payment : In terms of Credit Control and Debt Collection Policy |                              |                      |                    |                                  |
| <b>T ENDER DEPOSIT (COMPUTER PRINTS BLACK &amp; WHITE)</b>                                        |                              |                      |                    |                                  |
| Copies : per A4 - page                                                                            | R 4.00                       | R 4.35               | R 0.65             | R 5.00                           |
| Copies : per A3 - page                                                                            | R 15.50                      | R 14.35              | R 2.15             | R 16.50                          |
| Copies : per A2 - page                                                                            | R 60.50                      | R 53.48              | R 8.02             | R 61.50                          |
| Copies : per A1 - page                                                                            | R 80.50                      | R 70.87              | R 10.63            | R 81.50                          |
| Copies : per A0 - page                                                                            | R 95.50                      | R 83.91              | R 12.59            | R 96.50                          |

\*\* When on cut-off list ; a deposit may be increased by an amount up to three times or more of a monthly average consumption.

| STELLENBOSCH MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|--------------------|----------------------------------|
| SUNDRY TARIFFS                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               |                      |                    |                                  |
| DIREKTORAAT: GEMEENSKAPSDIENSTE<br>DIRECTORATE: COMMUNITY SERVICES                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                      |                    |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(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 Senior Manager: Community Services.                                                                                                                                                                                                                |                               |                      |                    |                                  |
| <b>TOEGANGSGELDE / ENTRANCE FEES:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                      |                    |                                  |
| <b>JONKERSHOEK PIEKNIKTERREIN / PICNIC SITE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                      |                    |                                  |
| Persone / Persons                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | R 37.00                       | R 33.48              | R 5.02             | R 38.50                          |
| Voertuie / Vehicles                                                                                                                                                                                                                                                                                                                                                                                                                                                               | R 31.00                       | R 27.83              | R 4.17             | R 32.00                          |
| 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 27.00                       | R 23.91              | R 3.59             | R 27.50                          |
| 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 27.00                       | R 23.91              | R 3.59             | R 27.50                          |
| <b>CLOETESVILLE SWEMBAD / SWIMMING POOL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                                  |
| Kinders onder die ouderdom van 5 jaar vergesel deur volwassenes.<br>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 14.00                       | R 12.61              | R 1.89             | R 14.50                          |
| 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 530.00                      | R 486.96             | R 73.04            | R 560.00                         |
| 41 - 60 persons                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | R 690.00                      | R 730.43             | R 109.57           | R 840.00                         |
| 61 - 80 persons                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | R 1 080.00                    | R 973.91             | R 146.09           | R 1 120.00                       |
| 81 - maximum 100                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | R 1 410.00                    | R 1 217.39           | R 182.61           | R 1 400.00                       |
| Group bookings only within official hours.                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               |                      |                    |                                  |
| Braai facility coupon                                                                                                                                                                                                                                                                                                                                                                                                                                                             | R 60.00                       | R 52.61              | R 7.89             | R 60.50                          |
| <b>BEGRAAFPLAASDIENSTE / CEMETERY SERVICES: WC024</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                      |                    |                                  |
| 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 Saterdag-<br>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 Saturdays, 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 964.00                      | R 863.48             | R 129.52           | R 993.00                         |
| 2. Grafperseel : persone 12 jaar en ouer / Grave site persons 12 years and older                                                                                                                                                                                                                                                                                                                                                                                                  | R 1 180.00                    | R 1 057.39           | R 158.61           | R 1 216.00                       |
| 3. Teraardebestelling : kinders onder 12 / Burial : children under 12 years                                                                                                                                                                                                                                                                                                                                                                                                       | R 503.00                      | R 451.30             | R 67.70            | R 519.00                         |
| 4. Teraardebestelling : persone bo 12 jaar en ouer / Burial : Persons 12 years and older                                                                                                                                                                                                                                                                                                                                                                                          | R 1 034.00                    | R 926.96             | R 139.04           | R 1 066.00                       |
| 5. No Digging : Re-Opening: No Digging Burial Tariff for graves where no digging is required by the Municipality                                                                                                                                                                                                                                                                                                                                                                  | R 313.50                      | R 280.87             | R 42.13            | R 323.00                         |
| 6. Ekstra grafwydte per 100mm of gedeelte daarvan: tot maks 2.4m<br>(standaardwydte = 550mm onder 12 jaar / 700mm bo 12 jaar)<br>Additional excavation of grave width per 100mm or part thereof: to a max. of 2.4m<br>Standard width = 550mm under 12 years / 700mm over 12 years)                                                                                                                                                                                                | R 180.50                      | R 161.74             | R 24.26            | R 186.00                         |
| 7. Opgrawings / Disinterments (Exhumation)                                                                                                                                                                                                                                                                                                                                                                                                                                        | R 1 334.50                    | R 1 195.65           | R 179.35           | R 1 375.00                       |



| DIREKTORAAT: GEMEENSKAPSDIENSTE<br>DIRECTORATE: COMMUNITY SERVICES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                               |                      |                    |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|--------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(Incl. VAT) |
| <b>8. Begrawe van veraste oorblyfsels in bestaande grafte / Burial of ashes in existing grave</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | R 165.00                      | R 147.83             | R 22.17            | R 170.00                         |
| <b>8.a Adding of ASH/Burial Inscriptions or Monumental Plaque on existing grave</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | R 104.50                      | R 93.91              | R 14.09            | R 108.00                         |
| <b>8.b Reduction Burial or second interment) a space-saving practice where existing remains in a grave are exhumed, placed into a smaller container (reduced), and re-buried in the same plot.</b>                                                                                                                                                                                                                                                                                                                                                                                                     | New                           | R 280.87             | R 42.13            | R 323.00                         |
| <b>9. Herbevestiging van grafpersele / Reconfirmation of grave site (Papegaaiberg)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | R 267.00                      | R 239.13             | R 35.87            | R 275.00                         |
| <b>10. Wysiging of oordrag van eienaarskap van grafperseel / Change in ownership of gravesite</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | R 87.00                       | R 78.26              | R 11.74            | R 90.00                          |
| <b>11. Addisionele heffing vir dienste aangevra vir Sondae / Additional levy for services on Sundays:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                                  |
| 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 5 966.00                    | R 5 343.48           | R 801.52           | R 6 145.00                       |
| <b>12. Addisionele heffing vir dienste aangevra vir Saterdag / Additional levy for services on Saturdays:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | R 1 915.00                    | R 1 715.65           | R 257.35           | R 1 973.00                       |
| <b>13. Nisse/ Niches</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                                  |
| <b>13.a Purchase of Niche excl Plaque/Tablet</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | New                           | R -                  | R 127.17           | R 975.00                         |
| <b>13.a Purchase of Niche incl Plaque/Tablet</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | New                           | R -                  | R 168.26           | R 1 290.00                       |
| <b>14. Nuwe Grafsteenpermit (Messelwerk) / New Permit for gravestone (Masonry)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R 350.00                      | R 313.91             | R 47.09            | R 361.00                         |
| <b>15. Admin cost for record enquiries</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | R 105.00                      | R 94.78              | R 14.22            | R 109.00                         |
| <b>16. Cancellation Fee: Late cancellation penalty applicable if booking is cancelled at short notice. A minimum of 48 hours notice applies</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 522.00                        | R 467.83             | R 70.17            | R 538.00                         |
| <b>17.a Penalty: Time Delays: For not Adhering to approved timeslots: ( Arriving 30min before or after 30 min approved timeslot/or Burial taking longer than allowed)</b>                                                                                                                                                                                                                                                                                                                                                                                                                              | 522.00                        | R 467.83             | R 70.17            | R 538.00                         |
| <b>17.b Penalty: For arriving at cemetery without an official booking</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | New                           | R 2 608.70           | R 391.30           | R 3 000.00                       |
| <b>BEGRAAFPLAASDIENSTE BUITE WC024/ CEMETERY SERVICES: OUTSIDE WC024</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                                  |
| Tariewe vir persone wat buite die munisipale grense gewoon het met sterfte datum = 6 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 = 6 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/<br>Normal tariffs will apply for burials on Sundays and public holidays for certain religious groups as determined by the By-Law.                                                                                                                                                                                                                                                                                                                                 |                               |                      |                    |                                  |
| <b>18.a Memorial Bench Permit - Naming of New bench</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | New                           | R 2 382.61           | R 357.39           | R 2 740.00                       |
| <b>18.b Memorial Bench Permit - Naming of existing bench</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | New                           | R 430.43             | R 64.57            | R 495.00                         |
| <b>18.c Memorial Trees Permit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | New                           | R 2 656.52           | R 398.48           | R 3 055.00                       |
| <b>19.a Memorial Park Chapel (during the week)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | New                           | R 869.57             | R 130.43           | R 1 000.00                       |
| <b>19.b Memorial Park Chapel (on weekends, public holidays where cemetery By Law rules will apply)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | New                           | R 1 304.35           | R 195.65           | R 1 500.00                       |
| <b>TARIFFS FOR ANY PARK OR PUBLIC OPEN SPACE FOR EVENTS:</b><br><i>Birthday parties, creches &amp; school events, religious events, festivals, markets, cycling events</i><br><b>Event = Live Entertainment, Selling of Food, Ticket Sales, 200 &amp; more people attending, one (1) day or if otherwise stated. All applications in writing.</b><br>Lessees are not entitled to exclusive rights of the venue at a time<br><b>Inside WC024= Inside Stellenbosch Municipal Boundary</b><br><b>Outside WC024= Outside Stellenbosch Municipal Boundary</b>                                               |                               |                      |                    |                                  |
| <b>TARIFFS FOR THE BRAAK</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |                      |                    |                                  |
| <b>Tariff for non-profitable organisations per day.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | R 1 060.50                    | R 949.83             | R 142.48           | R 1 092.31                       |
| Tariff for religious events per day (maximum of 7 days) (Include set up and breakdown per day)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | R 1 000.00                    | R 895.65             | R 134.35           | R 1 030.00                       |
| Tariff for profitable organisations outside WC024 per day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | R 10 589.00                   | R 9 484.06           | R 1 422.61         | R 10 906.67                      |
| <b>TARIFFS FOR ALL OTHER PUBLIC OPEN SPACES/ GARDENS/ NATURE RESERVES/</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                      |                    |                                  |
| Tariff for non-profitable organisations -religious events per day and maximum 7 days (Include set up and breakdown per day)                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | R 460.00                      | R 412.00             | R 61.80            | R 473.80                         |
| Tariff for BIRTHDAY PARTIES and PICNIC INSIDE WC024 (PARKS AND PUBLIC OPEN SPACES ONLY)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | R 460.00                      | R 412.00             | R 61.80            | R 473.80                         |
| Tariff for BIRTHDAY PARTIES and PICNICS OUTSIDE WC024 (PARKS AND OPEN SPACES ONLY)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | R 920.00                      | R 824.00             | R 123.60           | R 947.60                         |
| Tariff for BIRTHDAY PARTIES and PICNICS INSIDE WC024 (JMNR ONLY)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | R 460.00                      | R 416.00             | R 62.40            | R 478.40                         |
| Tariff for BIRTHDAY PARTIES and PICNICS OUTSIDE WC024 (JMNR ONLY)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | R 920.00                      | R 832.00             | R 124.80           | R 956.80                         |
| Hire of Jumping castle per day NEW (Nature reserves and Nature areas)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | R 352.00                      | R 318.33             | R 47.75            | R 366.08                         |
| Tariff for Parking of vehicles (When using an area for parking of vehicles only)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | R 3 044.00                    | R 2 752.83           | R 412.93           | R 3 165.76                       |
| Tariff for PHOTOSHOOTS INSIDE WC024 (Excl. Wedding photos)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | R 1 181.50                    | R 1 068.49           | R 160.27           | R 1 228.76                       |
| Tariff for PHOTOSHOOTS OUTSIDE WC024 (Excl. Wedding photos)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | R 2 362.50                    | R 2 136.52           | R 320.48           | R 2 457.00                       |
| Tariff for profitable organisations INSIDE WC024 per day (Set up cost 50% of tariff and break-up cost 50% of tariff per day)                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | R 4 949.00                    | R 4 475.62           | R 671.34           | R 5 146.96                       |
| Tariff for profitable organisations OUTSIDE WC024 per day (Set up cost 50% of tariff and break-up cost 50% of tariff per day)                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | R 10 575.50                   | R 9 563.93           | R 1 434.59         | R 10 998.52                      |

| DIREKTORAAT: GEMEENSKAPSDIENSTE<br>DIRECTORATE: COMMUNITY SERVICES                                                                        |                               |                      |                    |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|--------------------|----------------------------------|
|                                                                                                                                           | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(Incl. VAT) |
| 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 1 015.00                    | R 917.91             | R 137.69           | R 1 055.60                       |
| 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 2 030.00                    | R 1 835.83           | R 275.37           | R 2 111.20                       |
| 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 3 034.00                    | R 2 743.79           | R 411.57           | R 3 155.36                       |
| 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 2 029.50                    | R 1 835.37           | R 275.31           | R 2 110.68                       |
| 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 4 059.00                    | R 3 670.75           | R 550.61           | R 4 221.36                       |
| 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 6 088.00                    | R 5 505.67           | R 825.85           | R 6 331.52                       |
| WEDDING CEREMONY ONLY with a maximum of 100 pax INSIDE WC024 (Nature reserves and Nature areas)                                           | R 2 213.50                    | R 2 001.77           | R 300.27           | R 2 302.04                       |
| WEDDING CEREMONY ONLY with a maximum of 100 pax OUTSIDE WC024 (Nature reserves and Nature areas)                                          | R 4 427.00                    | R 4 003.55           | R 600.53           | R 4 604.08                       |
| WEDDING PHOTOS ONLY with a maximum of 100 pax INSIDE WC024 (Nature reserves and Nature areas)                                             | R 1 181.50                    | R 1 068.49           | R 160.27           | R 1 228.76                       |
| WEDDING PHOTOS ONLY with a maximum of 100 pax OUTSIDE WC024 (Nature reserves and Nature areas)                                            | R 2 362.50                    | R 2 136.52           | R 320.48           | R 2 457.00                       |
| Tariff for profitable organisations WITHIN WC024 per day (seminars, workshops, strategic sessions) PARADYSKLOOF CLUBHOUSE                 | R 1 509.50                    | R 1 365.11           | R 204.77           | R 1 569.88                       |
| Tariff for profitable organisations OUTSIDE WC024 per day (seminars, workshops, strategic sessions) PARADYSKLOOF CLUBHOUSE                | R 3 019.00                    | R 2 730.23           | R 409.53           | R 3 139.76                       |
| Tariff for non profitable organisations WITHIN WC024 per day (seminars, workshops, strategic sessions) PARADYSKLOOF CLUBHOUSE             | R 755.00                      | R 682.78             | R 102.42           | R 785.20                         |
| Tariff for non profitable organisations OUTSIDE WC024 per day (seminars, workshops, strategic sessions) PARADYSKLOOF CLUBHOUSE            | R 1 509.50                    | R 1 365.11           | R 204.77           | R 1 569.88                       |
| YEAR END FUNCTIONS AND PARTIES with a maximum of 100 pax WITHIN WC024 per day (Nature reserves and Nature areas)                          | R 6 088.00                    | R 5 505.67           | R 825.85           | R 6 331.52                       |
| YEAR END FUNCTIONS AND PARTIES a maximum of 100 pax OUTSIDE WC024 per day (Nature reserves and Nature areas)                              | R 12 175.50                   | R 11 010.89          | R 1 651.63         | R 12 662.52                      |
| INITIATIONS SITES (tariff as per Council decision) PER CALENDER MONTH                                                                     | R 2 820.00                    | R 2 550.26           | R 382.54           | R 2 932.80                       |
| To access routes in nature areas and reserves for any related activities                                                                  | R 117.50                      | R 106.26             | R 15.94            | R 122.20                         |
| Rastafarian                                                                                                                               | R -                           | R -                  | R -                | R -                              |
| Eco Centre Rental - per day (max 25 people)                                                                                               | R 998.50                      | R 902.99             | R 135.45           | R 1 038.44                       |
| Eco Centre Rental - per day- (max 25 people) per hour R150.00                                                                             | R 198.00                      | R 179.06             | R 26.86            | R 205.92                         |
| <b>STILL/ FILM SHOOTS</b>                                                                                                                 |                               |                      |                    |                                  |
| <b>Event= Per day. Includes all parks, public open spaces, sportsgrounds, nature reserves/areas and gardens</b>                           |                               |                      |                    |                                  |
| Non-commercial shoots                                                                                                                     | R 1 177.50                    | R 1 064.87           | R 159.73           | R 1 224.60                       |
| Commercial                                                                                                                                | R 10 584.00                   | R 9 571.62           | R 1 435.74         | R 11 007.36                      |
| <b>Other</b>                                                                                                                              |                               |                      |                    |                                  |
| Base camp parking only ( when using an area for parking of vehicles but no filming.                                                       | R 4 476.50                    | R 4 048.31           | R 607.25           | R 4 655.56                       |
| Helipad Parking per day                                                                                                                   | R 4 476.50                    | R 4 048.31           | R 607.25           | R 4 655.56                       |
| Access through Nature Areas/ Reserves for when filming at a nearby farms: plus permit fee (passing through our Nature Reserve)            | R 1 343.00                    | R 1 214.54           | R 182.18           | R 1 396.72                       |
| <b>FORESTRY PRODUCTS</b>                                                                                                                  |                               |                      |                    |                                  |
| <b>All wattles/ tonne (per bakkie load)</b>                                                                                               |                               |                      |                    |                                  |
| Eucalyptus Species/ tonne INSIDE WC024 (per bakkie load)                                                                                  | R 510.50                      | R 461.67             | R 69.25            | R 530.92                         |
| Eucalyptus Species/ tonne OUTSIDE WC024 (per bakkie load)                                                                                 | R 559.50                      | R 505.98             | R 75.90            | R 581.88                         |
| Fire Wood per tonne Self cut/ tonne INSIDE WC024 (per bakkie load)                                                                        | R 420.00                      | R 379.83             | R 56.97            | R 436.80                         |
| Fire Wood per tonne Self cut/ tonne OUTSIDE WC024 (per bakkie load)                                                                       | R 489.00                      | R 442.23             | R 66.33            | R 508.56                         |
| Latte for screens/ tonne self-cut INSIDE WC024 (per a bakkie load)                                                                        | R 559.50                      | R 505.98             | R 75.90            | R 581.88                         |
| Latte for screens/ tonne self-cut OUTSIDE WC024 (per a bakkie load)                                                                       | R 629.00                      | R 568.83             | R 85.33            | R 654.16                         |
| <b>Softwood Sawlogs</b>                                                                                                                   |                               |                      |                    |                                  |
| Poplars poles 80mm- 100mm diamtre at thin end/ tonne INSIDE WC024(per bakkie load)                                                        | R 349.50                      | R 316.07             | R 47.41            | R 363.48                         |
| Poplars poles 80mm- 100mm diamtre at thin end/ tonne OUTSIDE WC024(per bakkie load)                                                       | R 420.00                      | R 379.83             | R 56.97            | R 436.80                         |

# STELLENBOSCH MUNICIPALITY

## SUNDRY TARIFFS

### DIREKTORAAT: GEMEENSKAPSDIENSTE DIRECTORATE: COMMUNITY SERVICES

| LIBRARY SERVICES                                                                                                                         | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|--------------------|-------------------------------|
| <b>Printing Services</b>                                                                                                                 |                               |                      |                    |                               |
| Printing fee for a A4 black and white page                                                                                               | R 2.00                        | R 1.79               | R 0.27             | R 2.06                        |
| Printing fee for a A4 color page                                                                                                         | R 4.00                        | R 3.91               | R 0.59             | R 4.50                        |
| Printing fee for a A3 black and white page                                                                                               | R 4.00                        | R 3.65               | R 0.55             | R 4.20                        |
| Printing fee for a A3 color page                                                                                                         | R 6.00                        | R 5.65               | R 0.85             | R 6.50                        |
| <b>Photocopy Services</b>                                                                                                                |                               |                      |                    |                               |
| 1 X A4 black and white photocopy                                                                                                         | R 1.00                        | R 0.90               | R 0.13             | R 1.03                        |
| 1 X A3 black and white photocopy                                                                                                         | R 1.00                        | R 0.90               | R 0.13             | R 1.03                        |
| 1 X A4 Colour photocopy                                                                                                                  | R 3.00                        | R 3.04               | R 0.46             | R 3.50                        |
| 1X A3 colour photocopy                                                                                                                   | R 4.00                        | R 4.35               | R 0.65             | R 5.00                        |
| <b>Overdue library materials fine</b>                                                                                                    |                               |                      |                    |                               |
| Fines are charged per week or part thereof                                                                                               | R 1.00                        | R 0.87               | R 0.13             | R 1.03                        |
| <b>Damaged Items</b>                                                                                                                     |                               |                      |                    |                               |
| Cost to replace damaged plastic sleeve                                                                                                   | R 7.00                        | R 6.27               | R 0.94             | R 7.21                        |
| Damaged Spine                                                                                                                            | R 4.00                        | R 3.65               | R 0.55             | R 4.20                        |
| Loose or Torn Pages                                                                                                                      | R 4.00                        | R 3.65               | R 0.55             | R 4.20                        |
| Replacement of a CD's and DVD case                                                                                                       | R 8.00                        | R 7.17               | R 1.07             | R 8.24                        |
| Replacement cost of a damaged and lost library item                                                                                      | <b>Price on item</b>          |                      |                    | <b>Price on item</b>          |
| Minor damages to any library item                                                                                                        | R 15.00                       | R 13.43              | R 2.02             | R 15.45                       |
| 1st and 2nd replacement of computerised membership card                                                                                  | R 21.00                       | R 18.81              | R 2.82             | R 21.63                       |
| 3rd and thereafter, replacement of computerised membership card                                                                          | R 42.00                       | R 37.62              | R 5.64             | R 43.26                       |
| <b>Scan and email</b>                                                                                                                    |                               |                      |                    |                               |
| Scan and email per page                                                                                                                  | R 4.00                        | R 3.46               | R 0.54             | R 4.12                        |
| <b>Reservations</b>                                                                                                                      |                               |                      |                    |                               |
| Reservation of any library material                                                                                                      | R 5.00                        | R 4.48               | R 0.67             | R 5.15                        |
| Inter Library Loan reservation fee                                                                                                       | R 5.00                        | R 4.48               | R 0.67             | R 5.15                        |
| <b>Memberships</b>                                                                                                                       |                               |                      |                    |                               |
| Annual membership fee for users residing outside municipality boundaries                                                                 | R 91.00                       | R 81.50              | R 12.23            | R 93.73                       |
| Visitors fees for users that will be residing in the municipal area for less than 3 months                                               | R 140.00                      | R 125.39             | R 18.81            | R 144.20                      |
| Membership (Currently employed Municipal Employees Living Outside Stellenbosch)                                                          | <b>Free</b>                   | <b>Free</b>          | <b>Free</b>        | <b>Free</b>                   |
| <b>LIBRARY HALL RENTALS</b>                                                                                                              |                               |                      |                    |                               |
| <b>CONDITIONS FOR USAGE OF A LIBRARY HALL</b>                                                                                            |                               |                      |                    |                               |
| 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-Governmental 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                                                                                                    |                               |                      |                    |                               |
| <b>Plein Street, Idas Valley, Kayamandi, Groendal &amp; Cloeteville Library Halls</b>                                                    |                               |                      |                    |                               |
| Rental charged - per session                                                                                                             | R 620.00                      | R 555.30             | R 83.30            | R 638.60                      |
| Rental charged for a Non Profit Organisation - no charge may apply subject to proof of NPO/NPC registration and on approval of Director. | R 202.00                      | R 180.93             | R 27.14            | R 208.07                      |
| Rental of kitchen facility per session                                                                                                   | R 106.00                      | R 94.94              | R 14.24            | R 109.18                      |

| STELLENBOSCH MUNICIPALITY                                          |                       |            |            |                                |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
|--------------------------------------------------------------------|-----------------------|------------|------------|--------------------------------|------------|------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| SUNDRY TARIFFS                                                     |                       |            |            |                                |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
| DIREKTORAAT: GEMEENSKAPSDIENSTE<br>DIRECTORATE: COMMUNITY SERVICES |                       |            |            |                                |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
|                                                                    | Full Tariff 2025/2026 |            |            | Full Tariff 2026/2027          |            |            | Discounted Tariff 2026/27                           |                                                     |                                                     | Additional levy: consumers outside WC024            |                                                     |
|                                                                    | Deposit               | Week       | Weekend    | Deposit                        | Week       | Weekend    | Deposit                                             | Week                                                | Weekend                                             | Week                                                | Weekend                                             |
| Town Halls                                                         |                       |            |            |                                |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
| <b>Stellenbosch</b>                                                |                       |            |            | Foyer not available on its own |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall and Foyer                                                     | R 3 831.00            | R 6 412.00 | R 7 875.00 | R 3 973.00                     | R 6 649.00 | R 8 166.00 | 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 836.00              | R 638.00   | R 855.00   | R 867.00                       | R 662.00   | R 887.00   | 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 1 672.00            | R 1 277.00 | R 1 710.00 | R 1 734.00                     | R 1 324.00 | R 1 773.00 | 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 |
| <b>Franschhoek</b>                                                 |                       |            |            | Foyer not available on its own |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall                                                               | R 4 021.00            | R 4 284.00 | R 5 499.00 | R 4 170.00                     | R 4 443.00 | R 5 702.00 | 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 1 256.00            | R 1 397.00 | R 2 227.00 | R 1 302.00                     | R 1 449.00 | R 2 309.00 | 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 |
| <b>Community Hall, Kylemore</b>                                    |                       |            |            |                                |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall                                                               | R 575.00              | R 575.00   | R 822.00   | R 596.00                       | R 596.00   | R 852.00   | 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 |
| <b>Eikestad Hall, Cloetesville</b>                                 |                       |            |            |                                |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall                                                               | R 575.00              | R 575.00   | R 822.00   | R 596.00                       | R 596.00   | R 852.00   | 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 |
| <b>Community Hall, Kayamandi</b>                                   |                       |            |            |                                |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall (As per Council Decision)                                     | R 160.00              | R 160.00   | R 160.00   | R 166.00                       | R 166.00   | R 166.00   | 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 |
| <b>Pniel Banquet Hall</b>                                          |                       |            |            |                                |            |            |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall                                                               | R 575.00              | R 575.00   | R 822.00   | R 596.00                       | R 596.00   | R 852.00   | 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<br>DIRECTORATE: COMMUNITY SERVICES |                       |          |               |                       |                 |                 |                                                     |                                                     |                                                     |                                                     |                                                     |
|--------------------------------------------------------------------|-----------------------|----------|---------------|-----------------------|-----------------|-----------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
|                                                                    | Full Tariff 2025/2026 |          |               | Full Tariff 2026/2027 |                 |                 | Discounted Tariff 2026/27                           |                                                     |                                                     | Additional levy: consumers outside WC024            |                                                     |
|                                                                    | Deposit               | Week     | Weekend       | Deposit               | Week            | Weekend         | Deposit                                             | Week                                                | Weekend                                             | Week                                                | Weekend                                             |
| <b>Town Halls</b>                                                  |                       |          |               |                       |                 |                 |                                                     |                                                     |                                                     |                                                     |                                                     |
| <b>Community Hall, La Motte</b>                                    |                       |          |               |                       |                 |                 |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall                                                               | R 329.00              | R 329.00 | R 492.00      | <b>R 341.00</b>       | <b>R 341.00</b> | <b>R 510.00</b> | 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 |
| <b>Community Hall, Wemmershoek</b>                                 |                       |          |               |                       |                 |                 |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall                                                               | R 329.00              | R 329.00 | R 492.00      | <b>R 341.00</b>       | <b>R 341.00</b> | <b>R 510.00</b> | 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 |
| <b>Community Hall, Groendal</b>                                    |                       |          |               |                       |                 |                 |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall                                                               | R 575.00              | R 575.00 | R 626.00      | <b>R 596.00</b>       | <b>R 596.00</b> | <b>R 649.00</b> | 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 |
| <b>Klapmuts Multi-purpose centre</b>                               |                       |          |               |                       |                 |                 |                                                     |                                                     |                                                     |                                                     |                                                     |
| Hall                                                               | R 575.00              | R 575.00 | R 626.00      | <b>R 596.00</b>       | <b>R 596.00</b> | <b>R 649.00</b> | 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 160.00              | R 160.00 | R 160.00      | <b>R 166.00</b>       | <b>R 166.00</b> | <b>R 166.00</b> | 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 |
| Banquet Hall, Cloeteville                                          | R 206/per day         |          | R 206/per day | <b>R 214.00</b>       | <b>R 214.00</b> | <b>R 214.00</b> | 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 |

**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 indigent 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 transferable 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**

| Sports Fields                                                               | Rental of Facilities 2025/26                                                                                                                                                                                                     |      |         | Rental of Facilities 2026/27                                                                                                                               |      |         | Additional levy: Consumers outside WC024; Sports Unions and Private Companies.                                                                                                                                                   |      |         |
|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|
|                                                                             | Deposit                                                                                                                                                                                                                          | Week | Weekend | Deposit                                                                                                                                                    | Week | Weekend | Deposit                                                                                                                                                                                                                          | Week | Weekend |
| Van der Stel                                                                | 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 sport complex have been awarded to a success bidder for the management of the facility.                                                       |      |         | 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 will be workshopped with all sport councils under financial training.                                                                                                                              |      |         | With the signing of the User Agreements between Sport Councils and Stellenbosch Municipality, Sport Councils have their own applicable tariffs for hiring. |      |         | This will be executed after the signing of the User Agreements between Stellenbosch Municipality and Sport Councils.                                                                                                             |      |         |
| Wemmershoek<br><br>Groendal<br><br>Kayamandi                                | Tariffs and tariff structures will be workshopped with all sport councils under financial training.                                                                                                                              |      |         | With the signing of the User Agreements between Sport Councils and Stellenbosch Municipality, Sport Councils have their own applicable tariffs for hiring. |      |         | This will be executed after the signing of the User Agreements between Stellenbosch Municipality and Sport Councils.                                                                                                             |      |         |
| La Motte<br><br>Jonkershoek<br><br>Papplaas<br><br>Lanquedoc                | Tariffs and tariff structures will be workshopped with all sport councils under financial training.                                                                                                                              |      |         | With the signing of the User Agreements between Sport Councils and Stellenbosch Municipality, Sport Councils have their own applicable tariffs for hiring. |      |         | 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 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|--------------------|-------------------------------|
| <b>Verkeersbystanddienste / Traffic Assistance at special occasions/events</b>                                                                                    |                               |                      |                    |                               |
| Uitreiking van Permit / Issue of Permit                                                                                                                           | R 360.00                      | R 330.43             | R 49.57            | R 380.00                      |
| Uurtarief : Maandag - Saterdag / Hourly tariff : Monday - Saturday                                                                                                | R 500.00                      | R 456.52             | R 68.48            | R 525.00                      |
| Uurtarief: Sondae en openbare vakansiedae/Hourly tariff: Sunday and public holidays                                                                               | R 850.00                      | R 782.61             | R 117.39           | R 900.00                      |
| <b>Spesiale verkeersbystanddienste by bragrafnisse/ Special Traffic Assistance at funeral procession</b>                                                          |                               |                      |                    |                               |
| per funeral - per hour - per officer                                                                                                                              | R 500.00                      | R 456.52             | R 68.48            | R 525.00                      |
| <b>Verfilming of video- advertensies / Filming or video- commercials (public roads)</b>                                                                           |                               |                      |                    |                               |
| Uitreiking van Permit / Issue of Permit                                                                                                                           | R 400.00                      | R 365.22             | R 54.78            | R 420.00                      |
| Uitreiking van Permit / Issue of Permit - Stillshoot                                                                                                              | R 1 965.00                    | R 1 808.70           | R 271.30           | R 2 080.00                    |
| Minimum: Residential / Industrial up to 3 hours                                                                                                                   | R 4 250.00                    | R 3 913.04           | R 586.96           | R 4 500.00                    |
| Maximum: Residential / industrial more than 3 hours                                                                                                               | R 15 700.00                   | R 14 434.78          | R 2 165.22         | R 16 600.00                   |
| Minimum:Rural up to 3 hours                                                                                                                                       | R 4 880.00                    | R 4 504.35           | R 675.65           | R 5 180.00                    |
| Maximum:Rural more than 3 hours                                                                                                                                   | R 20 800.00                   | R 19 173.91          | R 2 876.09         | R 22 050.00                   |
| Minimum High Risk Areas (eg, Franschhoek Pass + CBD areas) up to 3 hours                                                                                          | R 21 800.00                   | R 20 086.96          | R 3 013.04         | R 23 100.00                   |
| Maximum High Risk Areas (eg, Franschhoek Pass + CBD areas) more than 3 hours                                                                                      | R 28 600.00                   | R 26 347.83          | R 3 952.17         | R 30 300.00                   |
| 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).     |                               |                      |                    |                               |
| <b>Verwydering van verlate voertuie : Insleepgelde</b>                                                                                                            |                               |                      |                    |                               |
| <b>Removal of abandoned vehicles : Tow-in charges</b>                                                                                                             |                               |                      |                    |                               |
| Binne Stellenbosch / In Stellenbosch                                                                                                                              | R 2 800.00                    | R 2 573.91           | R 386.09           | R 2 960.00                    |
| Buite Stellenbosch / Outside Stellenbosch                                                                                                                         | R 3 150.00                    | R 2 895.65           | R 434.35           | R 3 330.00                    |
| Skutgeld per dag / Impoundment fee per day                                                                                                                        | R 240.00                      | R 221.74             | R 33.26            | R 255.00                      |
| 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.                                |                               |                      |                    |                               |
| <b>Wiel vasklem / Wheel clamping</b>                                                                                                                              |                               |                      |                    |                               |
| Vrylatingsfooi / Release fee                                                                                                                                      | R 320.00                      | R 295.65             | R 44.35            | R 340.00                      |
| <b>Algemeen / General</b>                                                                                                                                         |                               |                      |                    |                               |
| Voertuigongeluk inligting / Vehicle accident information (i.t.o. PN5867/10-5-2002)                                                                                | R 180.00                      | R 165.22             | R 24.78            | R 190.00                      |
| Gestremde parkeer disket/ Disabled Parking Disc                                                                                                                   | R 100.00                      | R 91.30              | R 13.70            | R 105.00                      |

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<br>2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(Incl. VAT) |
|---------------------------------------------------------------------------------------------------------|----------------------------------|----------------------|--------------------|----------------------------------|
| <b>Area Zone 1(CBD): Eikestad , Checkers, Pick and Pay / Stelmark</b>                                   |                                  |                      |                    |                                  |
| <b>Operating hours: 07:00 - 18:00 (Mon - Fri) and 07:00 - 14:00 (Sat); Sunday/Public Holiday - Free</b> |                                  |                      |                    |                                  |
| 0-30min                                                                                                 | R -                              | R -                  | R -                | R -                              |
| 31- 59 min                                                                                              | R 12.00                          | R 10.87              | R 1.63             | R 12.50                          |
| 1-2 hours                                                                                               | R 20.00                          | R 18.26              | R 2.74             | R 21.00                          |
| 2-3 hours                                                                                               | R 24.00                          | R 21.74              | R 3.26             | R 25.00                          |
| 3-4 hours                                                                                               | R 32.00                          | R 29.57              | R 4.43             | R 34.00                          |
| 4-5 hours                                                                                               | R 40.00                          | R 36.52              | R 5.48             | R 42.00                          |
| 5-6 hours                                                                                               | R 48.00                          | R 43.48              | R 6.52             | R 50.00                          |
| 6-7 hours                                                                                               | R 56.00                          | R 50.43              | R 7.57             | R 58.00                          |
| 7-8 hours                                                                                               | R 68.00                          | R 62.61              | R 9.39             | R 72.00                          |
| 8-9 hours                                                                                               | R 72.00                          | R 65.22              | R 9.78             | R 75.00                          |
| 9-12 hours                                                                                              | R 93.00                          | R 85.22              | R 12.78            | R 98.00                          |
| 12-24 hours                                                                                             | R 128.00                         | R 117.39             | R 17.61            | R 135.00                         |
| Lost Ticket                                                                                             | R 128.00                         | R 117.39             | R 17.61            | R 135.00                         |
| <b>Parking Areas Zone 2:</b>                                                                            |                                  |                      |                    |                                  |
| <b>Borchers Road Parking area( New Parking)</b>                                                         |                                  |                      |                    |                                  |
| <b>Operating hours: 07:00-18:00 (Mon - Fri) and 07:00 - 14:00 (Sat.) ; Sunday/Public Holiday - Free</b> |                                  |                      |                    |                                  |
| 0-30min                                                                                                 | R -                              | R -                  | R -                | R -                              |
| 31- 59 min                                                                                              | R 6.00                           | R 5.22               | R 0.78             | R 6.00                           |
| 1-2 hours                                                                                               | R 10.00                          | R 9.13               | R 1.37             | R 10.50                          |
| 2-3 hours                                                                                               | R 12.00                          | R 10.87              | R 1.63             | R 12.50                          |
| 3-4 hours                                                                                               | R 14.00                          | R 12.61              | R 1.89             | R 14.50                          |
| 4-5 hours                                                                                               | R 17.00                          | R 15.65              | R 2.35             | R 18.00                          |
| 5-6 hours                                                                                               | R 22.00                          | R 20.00              | R 3.00             | R 23.00                          |
| 6-7 hours                                                                                               | R 24.00                          | R 21.74              | R 3.26             | R 25.00                          |
| 7-8 hours                                                                                               | R 27.00                          | R 24.35              | R 3.65             | R 28.00                          |
| 8-9 hours                                                                                               | R 32.00                          | R 29.57              | R 4.43             | R 34.00                          |
| 9-12 hours                                                                                              | R 34.00                          | R 31.30              | R 4.70             | R 36.00                          |
| Lost Ticket                                                                                             | R 37.00                          | R 33.91              | R 5.09             | R 39.00                          |
| Maandelikse permit / Month permit                                                                       | R 424.00                         | R 382.61             | R 57.39            | R 440.00                         |
| <b>Parking Areas Zone 3 :</b>                                                                           |                                  |                      |                    |                                  |
| <b>Stelkor</b>                                                                                          |                                  |                      |                    |                                  |
| <b>Operating hours: 07:00-18:00 (Mon - Fri) and 07:00 - 14:00 (Sat.) ; Sunday/Public Holiday - Free</b> |                                  |                      |                    |                                  |
| 0-30min                                                                                                 | R -                              | R -                  | R -                | R -                              |
| 31- 59 min                                                                                              | R 6.00                           | R 5.22               | R 0.78             | R 6.00                           |
| 1-2 hours                                                                                               | R 11.00                          | R 9.57               | R 1.43             | R 11.00                          |
| 2-3 hours                                                                                               | R 13.00                          | R 12.17              | R 1.83             | R 14.00                          |
| 3-4 hours                                                                                               | R 16.00                          | R 14.78              | R 2.22             | R 17.00                          |
| 4-5 hours                                                                                               | R 20.00                          | R 18.26              | R 2.74             | R 21.00                          |
| 5-6 hours                                                                                               | R 24.00                          | R 21.74              | R 3.26             | R 25.00                          |
| 6-7 hours                                                                                               | R 28.00                          | R 26.09              | R 3.91             | R 30.00                          |
| 7-8 hours                                                                                               | R 34.00                          | R 31.30              | R 4.70             | R 36.00                          |
| 8-9 hours                                                                                               | R 36.00                          | R 33.04              | R 4.96             | R 38.00                          |
| 9-12 hours                                                                                              | R 47.00                          | R 43.48              | R 6.52             | R 50.00                          |
| Lost Ticket                                                                                             | R 64.00                          | R 59.13              | R 8.87             | R 68.00                          |
| Maandelikse permit / Month permit                                                                       | R 424.00                         | R 382.61             | R 57.39            | R 440.00                         |

| DIREKTORAAT: GEMEENSKAPSDIENSTE<br>DIRECTORATE: COMMUNITY SERVICES                                                                                                                                                                                  |                                  |                                    |                    |                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------|--------------------|----------------------------------|
| VERKEERSDIENSTE/TRAFFIC SERVICES                                                                                                                                                                                                                    | Tariff<br>2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27               | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(Incl. VAT) |
| <b>On Street Parking per hour ( Starting at the first half an hour at R5 and increase every half hour with R5 increments</b><br><b>Operating hours: 07:00 - 18:00 (Mon.- Fri.) and 07:00 - 14:00 (Sat.)</b><br><b>Sunday/Public Holidays - Free</b> |                                  |                                    |                    |                                  |
| Kerk Street/Church Street                                                                                                                                                                                                                           | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Plein Street                                                                                                                                                                                                                                        | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Blom Street                                                                                                                                                                                                                                         | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Bird Street (Dorp/Dennesig)                                                                                                                                                                                                                         | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Ryneveldt Street                                                                                                                                                                                                                                    | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Andringa Street (Dorp/Banhoek)                                                                                                                                                                                                                      | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Alexander Dienspad/Service road                                                                                                                                                                                                                     | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Alexander Street                                                                                                                                                                                                                                    | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Meul Street (Dorp/Plein)                                                                                                                                                                                                                            | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Dorp Street                                                                                                                                                                                                                                         | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Crozier Street                                                                                                                                                                                                                                      | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Piet Retief street                                                                                                                                                                                                                                  | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Mark Street                                                                                                                                                                                                                                         | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Drostdy Street                                                                                                                                                                                                                                      | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Banghoek Road (Andringa/Bird) PNP entry                                                                                                                                                                                                             | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Victoria Street (Between Andringa & Ryneveldt)                                                                                                                                                                                                      | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Stelkor on-Street- entry to stelkor parking area                                                                                                                                                                                                    | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Du-toit Street & entry to Bergzicht parking area                                                                                                                                                                                                    | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Helderberg Street                                                                                                                                                                                                                                   | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| <b>Bloemhof Parking Area</b><br><b>Operating hours: 07:00 - 18:00 (Mon.- Fri.) and 07:00 - 14:00 (Sat.),</b><br><b>After 18:00 (Mon- Fri)-Free, After 14:00 (Saturdays)-Free</b><br><b>&amp; Sunday/Public Holidays - Free</b>                      | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |
| Daaglikse permit ( Magtiging) / Day permit ( Authorisation)                                                                                                                                                                                         | R 50.00                          | R 46.09                            | R 6.91             | R 53.00                          |
| Maandelikse permit / Month permit                                                                                                                                                                                                                   | R 580.00                         | R 521.74                           | R 78.26            | R 600.00                         |
| Huur en reserveer van 'n parkeervak per dag / Hiring and reserving of a Parking Bay per day                                                                                                                                                         | R 245.00                         | R 217.39                           | R 32.61            | R 250.00                         |
| 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 185.00                         | R 169.57                           | R 25.43            | R 195.00                         |
| Work Zone Permit per application                                                                                                                                                                                                                    | R 260.00                         | R 234.78                           | R 35.22            | R 270.00                         |
| Taxi rank permit (WCO24 area ) per jaar/year                                                                                                                                                                                                        | R 450.00                         | R 408.70                           | R 61.30            | R 470.00                         |
| <b>ON STREET PARKING FRANSCHHOEK</b>                                                                                                                                                                                                                |                                  |                                    |                    |                                  |
| <b>On Street Parking per hour ( Starting at the first half an hour at R5 and increase every half hour with R5 increments</b><br><b>Operating hours: 07:00 - 18:00 (Mon.- Fri.) and 07:00 - 14:00 (Sat.)</b><br><b>Sunday/Public Holidays - Free</b> |                                  |                                    |                    |                                  |
| All on street parking bays within Franschhoek CBD                                                                                                                                                                                                   | R 10.00                          | R 9.13                             | R 1.37             | R 10.50                          |

# STELLENBOSCH MUNICIPALITY

## SUNDRY TARIFFS

### DIREKTORAAT: GEMEENSKAPSDIENSTE DIRECTORATE: COMMUNITY SERVICES

| BRANDWEER DIENSTE / FIRE SERVICES                                                                                                      | Tariff<br>2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(Incl. VAT) |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------|--------------------|----------------------------------|
| <b>Brandweerwaens / Fire Engine</b><br>Per uur of gedeelte daarvan / Per hour or part thereof                                          | R 1 220.00                       | R 1 078.26           | R 161.74           | R 1 240.00                       |
| <b>Hidroliese Platform / Hydraulic Platforms</b><br>Per uur of gedeelte daarvan / Per hour or part thereof                             | R 3 000.00                       | R 2 652.17           | R 397.83           | R 3 050.00                       |
| <b>Reddingsvoertuig / Emergency Vehicle (excluding Accidents/Rescue)</b><br>Per uur of gedeelte daarvan / Per hour or part thereof     | R 1 050.00                       | R 939.13             | R 140.87           | R 1 080.00                       |
| <b>Diensvoertuie / Service Vehicle</b><br>Per uur of gedeelte daarvan / Per hour or part thereof                                       | R 750.00                         | R 660.87             | R 99.13            | R 760.00                         |
| <b>Draagbare Pompe &amp; Kragopwekker / Portable pumps &amp; Generators</b><br>Per uur of gedeelte daarvan / Per hour or part thereof  | R 600.00                         | R 530.43             | R 79.57            | R 610.00                         |
| <b>Bos , veld , rommel (Boseenhede) / Bush , field , rubble (Bush units)</b><br>Per uur of gedeelte daarvan / Per hour or part thereof | R 850.00                         | R 747.83             | R 112.17           | R 860.00                         |
| <b>Personeel / Personnel</b><br>Per uur of gedeelte daarvan / Per hour or part thereof                                                 | R 500.00                         | R 478.26             | R 71.74            | R 550.00                         |
| <b>Brandvoorkomingsinspeksies / Fire prevention inspection</b><br>Tenkinstallasies -Per tenk / Tank installation                       | R 560.00                         | R 495.65             | R 74.35            | R 570.00                         |
| VP Gas -Per installasie / Per installation                                                                                             | R 560.00                         | R 495.65             | R 74.35            | R 570.00                         |
| Sprinklaar ens : per jaar / Sprinkler ect per annum                                                                                    | R 560.00                         | R 495.65             | R 74.35            | R 570.00                         |
| Fire prevention inspections relating to events applications                                                                            | R 610.00                         | R 539.13             | R 80.87            | R 620.00                         |
| <b>Patrolliedienste &amp; Ander / Patrol Services &amp; Other</b><br>Nie Operasionele dienste/ Non Operational Services                |                                  |                      |                    |                                  |
| Per Brandbestryder / Per Firefighter                                                                                                   | R 500.00                         | R 443.48             | R 66.52            | R 510.00                         |
| Per Offisier / Per Officer                                                                                                             | R 500.00                         | R 443.48             | R 66.52            | R 510.00                         |
| Kinder partytjies / Kiddies parties                                                                                                    | R 2 000.00                       | R 1 826.09           | R 273.91           | R 2 100.00                       |
| Fire and life safety education programs (Educational visits to and from schools)                                                       |                                  |                      |                    |                                  |
| <b>Planne of Ontwikkeling Konsultasiefooie (per uur ) /Plans or Development Consultation fee (per hour)</b>                            | R 660.00                         | R 582.61             | R 87.39            | R 670.00                         |

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

| RAMPBESTUUR DIENSTE / DISASTER MANAGEMENT SERVICES     | Tariff<br>2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
|--------------------------------------------------------|----------------------------------|----------------------|--------------------|-------------------------------|
| <b>Personeel / Personnel</b>                           |                                  |                      |                    |                               |
| Per uur of gedeelte daarvan / Per hour or part thereof | R -                              | R 347.83             | R 52.17            | R 400.00                      |

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# STELLENBOSCH MUNICIPALITY

## SUNDRY TARIFFS

### DIREKTORAAT: GEMEENSKAPSDIENSTE DIRECTORATE: COMMUNITY SERVICES

| LAW ENFORCEMENT/ WETSTOEPASSING                                                                                                                                                                                                                                                                  | Tariff<br>2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(Incl. VAT) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------|--------------------|----------------------------------|
| Skut van goedere gekonfiskeer / Impoundment of goods confiscated                                                                                                                                                                                                                                 | R 1 200.00                       | R 1 086.96           | R 163.04           | R 1 250.00                       |
| <b><u>Provision of CCTV video footage information/ Voorsiening van CCTV video inligting</u></b>                                                                                                                                                                                                  |                                  |                      |                    |                                  |
| Aansoekfooi/ Application Fee                                                                                                                                                                                                                                                                     | R 250.00                         | R 228.26             | R 34.24            | R 262.50                         |
| Beeldmateriaal opsporingsfooi / Video footage tracing fee                                                                                                                                                                                                                                        | R 335.00                         | R 304.35             | R 45.65            | R 350.00                         |
| Voorsiening van bewysmateriaal (CCTV video) per CD/ Provision of evidentiary evidence (CCTV video footage) per CD                                                                                                                                                                                | R 525.00                         | R 478.26             | R 71.74            | R 550.00                         |
| <b><u>Animal Impoundment costs:</u></b>                                                                                                                                                                                                                                                          |                                  |                      |                    |                                  |
| <b>Impoundment of animals</b>                                                                                                                                                                                                                                                                    |                                  |                      |                    |                                  |
| Horses, cattle and pigs (per head)                                                                                                                                                                                                                                                               | R 350.00                         | R 326.09             | R 48.91            | R 375.00                         |
| Goats and Sheep (per head)                                                                                                                                                                                                                                                                       | R 225.00                         | R 208.70             | R 31.30            | R 240.00                         |
| <b><u>Pound Fees (includes sustenance)</u></b>                                                                                                                                                                                                                                                   |                                  |                      |                    |                                  |
| Horses, cattle and pigs (per head per day)                                                                                                                                                                                                                                                       | R 225.00                         | R 208.70             | R 31.30            | R 240.00                         |
| Goats and Sheep (per head per day)                                                                                                                                                                                                                                                               | R 225.00                         | R 208.70             | R 31.30            | R 240.00                         |
| <b><u>Fees for animals to be separately herded</u></b>                                                                                                                                                                                                                                           |                                  |                      |                    |                                  |
| For every stallion and bull (per head per day)                                                                                                                                                                                                                                                   | R 350.00                         | R 321.74             | R 48.26            | R 370.00                         |
| For every Sheep ram, goat ram or other separate animal (per head per day)                                                                                                                                                                                                                        | R 225.00                         | R 208.70             | R 31.30            | R 240.00                         |
| <b><u>Transport costs</u></b>                                                                                                                                                                                                                                                                    |                                  |                      |                    |                                  |
| All animals delivered to the pound per km per single trip<br>(No sharing of costs for multiple owners)                                                                                                                                                                                           | R 35.00                          | R 32.17              | R 4.83             | R 37.00                          |
| Transport of animals to another municipality's pound per km per single trip (New)                                                                                                                                                                                                                | R 51.00                          | R 44.35              | R 6.65             | R 51.00                          |
| <b>EVENTS</b>                                                                                                                                                                                                                                                                                    |                                  |                      |                    |                                  |
| <b>Die Direkteur: Gemeenskaps en Beskermingsdienste mag gemotiveerde aansoeke vir afslag oorweeg vir verminderde tot kwytstelling vir gebeure aansoeke / The Director: Community and Protection Services may consider motivated applications for a discount or waiver for event applications</b> |                                  |                      |                    |                                  |
| <b><u>Events Application Fee: Non-refundable</u></b>                                                                                                                                                                                                                                             |                                  |                      |                    |                                  |
| Youth Development                                                                                                                                                                                                                                                                                | R 150.00                         | R 139.13             | R 20.87            | R 160.00                         |
| Schools and educational institutions                                                                                                                                                                                                                                                             | R 150.00                         | R 139.13             | R 20.87            | R 160.00                         |
| Welfare Organizations                                                                                                                                                                                                                                                                            | R 150.00                         | R 139.13             | R 20.87            | R 160.00                         |
| Churches                                                                                                                                                                                                                                                                                         | R 150.00                         | R 139.13             | R 20.87            | R 160.00                         |
| Elderly                                                                                                                                                                                                                                                                                          | R 150.00                         | R 139.13             | R 20.87            | R 160.00                         |
| Inter-Governmental departments                                                                                                                                                                                                                                                                   | R 150.00                         | R 139.13             | R 20.87            | R 160.00                         |
| <b><u>All other applications:</u></b>                                                                                                                                                                                                                                                            | R 1 300.00                       | R 1 217.39           | R 182.61           | R 1 400.00                       |
| <b><u>Spesiale wetstoepassings bystandddienste / Special Law Enforcement Assistance</u></b>                                                                                                                                                                                                      |                                  |                      |                    |                                  |
| Per event - per hour, per officer                                                                                                                                                                                                                                                                | R 470.00                         | R 434.78             | R 65.22            | R 500.00                         |

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# STELLENBOSCH MUNICIPALITY

## MISCELLANEOUS

**DIREKTORAAT: INFRASTRUKTUUR DIENSTE**  
**DIRECTORATE: INFRASTRUCTURE SERVICES**

| MISCELLANEOUS                                                                                                                                                                                                                                                                                                                                                                               | Unit                                         | Tariff 2025/26<br>(Incl. VAT)                                  | Excl. VAT<br>2026/27                                           | 2026/27<br>VAT 15%                                      | Tariff 2026/27<br>(Incl. VAT)                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------|
| <b>Special meter reading</b><br>Office hours (till 15:00)<br>After Hours (After15:00)<br>Sunday and Public Holidays                                                                                                                                                                                                                                                                         | per occasion<br>per occasion<br>per occasion | R 308.50<br>R 471.09<br>R 956.06                               | R 278.99<br>R 426.03<br>R 864.61                               | R 41.85<br>R 63.90<br>R 129.69                          | R 320.84<br>R 489.93<br>R 994.30                               |
| <b>Disconnection or Reconnection of Low Voltage supply:</b><br>Office hours (till 15:00)<br>After Hours (After15:00)<br>Sunday and Public Holidays                                                                                                                                                                                                                                          | per occasion<br>per occasion<br>per occasion | R 582.18<br>R 854.11<br>R 1 708.76                             | R 526.49<br>R 772.41<br>R 1 545.32                             | R 78.97<br>R 115.86<br>R 231.80                         | R 605.47<br>R 888.27<br>R 1 777.12                             |
| <b>1st Call to fault on consumer's installation :</b><br>Office hours (till 15:00)<br>After Hours (after 15:00)<br>Sunday's and Public Holidays                                                                                                                                                                                                                                             | per occasion<br>per occasion<br>per occasion | R 2 515.69<br>R 4 413.27<br>R 5 103.26                         | R 2 275.06<br>R 3 991.13<br>R 4 615.12                         | R 341.26<br>R 598.67<br>R 692.27                        | R 2 616.32<br>R 4 589.80<br>R 5 307.39                         |
| <b>2nd Call to fault on consumer's installation :</b><br>Office hours (till 15:00)<br>After Hours (after 15:00)<br>Sunday's and Public Holidays                                                                                                                                                                                                                                             | per visit<br>per visit<br>per visit          | R 3 500.42<br>R 4 686.38<br>R 7 079.87                         | R 3 165.59<br>R 4 238.12<br>R 6 402.66                         | R 474.84<br>R 635.72<br>R 960.40                        | R 3 640.43<br>R 4 873.84<br>R 7 363.06                         |
| Service not ready for connection                                                                                                                                                                                                                                                                                                                                                            | per visit                                    | R 4 715.09                                                     | R 4 264.08                                                     | R 639.61                                                | R 4 903.70                                                     |
| <b>Temporary supply at public venue:</b><br>Existing kiosk with single phase plug point (where available)<br>Existing kiosk with three phase plug point (where available)<br>Supply temporary kiosk with single/three phase plug points where supply in close vicinity (Plus day tariff)                                                                                                    | per day<br>per day<br>per occasion           | R 910.20<br>R 1 279.83<br>R 4 810.86                           | R 823.14<br>R 1 157.41<br>R 4 350.69                           | R 123.47<br>R 173.61<br>R 652.60                        | R 946.61<br>R 1 331.03<br>R 5 003.30                           |
| <b>Temporary supply at public venue: (Non-profit organisations only)</b><br>Existing kiosk with single phase plug point (where available)<br>Existing kiosk with three phase plug point (where available)<br>Supply temporary kiosk with single/three phase plug points where supply in close vicinity (Plus day tariff)                                                                    | per day<br>per day<br>per occasion           | R 207.06<br>R 340.46<br>R 3 674.16                             | R 187.25<br>R 307.89<br>R 3 322.72                             | R 28.09<br>R 46.18<br>R 498.41                          | R 215.34<br>R 354.07<br>R 3 821.12                             |
| <b>MV switching on Council's equipment :</b><br>Office hours<br>After Hours<br>Sundays & Public Holidays                                                                                                                                                                                                                                                                                    | per occasion<br>per occasion<br>per occasion | R 4 093.81<br>R 5 747.46<br>R 8 551.72                         | R 3 702.23<br>R 5 197.70<br>R 7 733.73                         | R 555.33<br>R 779.66<br>R 1 160.06                      | R 4 257.56<br>R 5 977.36<br>R 8 893.79                         |
| Installation of banners                                                                                                                                                                                                                                                                                                                                                                     | per banner                                   | R 4 373.13                                                     | R 3 954.83                                                     | R 593.23                                                | R 4 548.06                                                     |
| <b>Load control equipment:</b><br>Shifting of existing load control equipment( office hours 8:00 till 15:00)<br>Shifting of existing load control equipment (after hours (after 15:00) including weekends)                                                                                                                                                                                  | each<br>each                                 | R 858.61<br>R 1 147.71                                         | R 776.48<br>R 1 037.93                                         | R 116.47<br>R 155.69                                    | R 892.95<br>R 1 193.61                                         |
| <b>NEW SUPPLIES WHERE MUNICIPAL CABLE IS AT ERF BOUNDARY (INCLUDES ENERGY DISPENSER AND EXCLUDE CABLE JOINT ON PROPERTY BOUNDARY)</b><br>60 A single phase energy dispenser<br>Three phase energy dispenser<br>User interface Unit (wired)<br>User interface Unit (wireless)<br>Single Phase Connection Informal Settlement (Energy Dispenser + Ready Board + Cable - max distance 30meter) | each<br>each<br>each<br>each<br>each         | R 3 631.14<br>R 6 067.59<br>R 656.18<br>R 880.44<br>R 6 005.29 | R 3 283.81<br>R 5 487.21<br>R 593.41<br>R 796.23<br>R 5 430.87 | R 492.57<br>R 823.08<br>R 89.01<br>R 119.43<br>R 814.63 | R 3 776.38<br>R 6 310.29<br>R 682.43<br>R 915.66<br>R 6 245.50 |
| 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 8 797.51                                                     | R 7 956.01                                                     | R 1 193.40                                              | R 9 149.42                                                     |
| 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                                                                                                                                                                                                                    |                                              | <b>Quotation</b>                                               | <b>Quotation</b>                                               | <b>Quotation</b>                                        | <b>Quotation</b>                                               |
| 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 532.44                                                       | R 481.51                                                       | R 72.23                                                 | R 553.74                                                       |

| DIREKTORAAT: INFRASTRUKTUUR DIENSTE<br>DIRECTORATE: INFRASTRUCTURE SERVICES                                                            |         |                               |                      |                    |                               |
|----------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------|----------------------|--------------------|-------------------------------|
| MISCELLANEOUS                                                                                                                          | Unit    | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| <b>INSTALLATION OF ENERGY DISPENSERS</b>                                                                                               |         |                               |                      |                    |                               |
| 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 1 005.03                    | R 908.90             | R 136.34           | R 1 045.24                    |
| Testing of three phase meters (on site verification)                                                                                   | each    | R 1 801.03                    | R 1 628.76           | R 244.31           | R 1 873.07                    |
| Testing of three phase bulk meters (New Audit)                                                                                         | each    | R 3 770.96                    | R 3 410.26           | R 511.54           | R 3 921.80                    |
| Tariff investigation - based on existing consumption data                                                                              | each    | R 2 332.62                    | R 2 109.50           | R 316.43           | R 2 425.93                    |
| Tariff or load profile investigation - requiring equipment and personnel/site visit's                                                  | each    | R 4 517.12                    | R 4 085.05           | R 612.76           | R 4 697.80                    |
| Quality of supply investigation - requiring equipment and personnel/site visit's                                                       | each    | R 5 335.27                    | R 4 824.94           | R 723.74           | R 5 548.68                    |
| Bulk metering (Ct's, Test Block, Fuses Complete and Modem) and site certification                                                      | each    | R 17 390.31                   | R 15 726.89          | R 2 359.03         | R 18 085.92                   |
| Single phase AMI meter (including GPRS Modem)                                                                                          | each    | R 6 025.79                    | R 5 449.41           | R 817.41           | R 6 266.82                    |
| Three phase AMI meter Max 120A (Including GPRS Modem)                                                                                  | each    | R 9 172.59                    | R 8 295.21           | R 1 244.28         | R 9 539.50                    |
| Smart Metering Single phase when available max 80A                                                                                     | each    | R 5 334.10                    | R 4 823.88           | R 723.58           | R 5 547.47                    |
| Smart Metering Three phase when available max 80A                                                                                      | each    | R 7 189.78                    | R 6 502.06           | R 975.31           | R 7 477.37                    |
| <b>DEVELOPMENT BULK LEVY CONTRIBUTIONS</b>                                                                                             |         |                               |                      |                    |                               |
| <i>Please Note: Any additional costs to make the supply available to the users are for the developers account</i>                      |         |                               |                      |                    |                               |
| <b>Developer Provides Minisub</b>                                                                                                      |         |                               |                      |                    |                               |
| Cluster housing, Semi-detached townhouses & flats                                                                                      | 3 kVA   | R 12 209.16                   | R 11 041.33          | R 1 656.20         | R 12 697.53                   |
| Urban Residential, Freestanding homes or townhouses (LSM 7-10)                                                                         | 4 kVA   | R 16 271.08                   | R 14 714.71          | R 2 207.21         | R 16 921.92                   |
| Luxury Class Homes >250m² (Airconditioning, underfloor heating, more than one electrical hot water cylinder etc)max 60Amp Single Phase | 6 kVA   | R 24 407.39                   | R 22 072.77          | R 3 310.92         | R 25 383.69                   |
| Non Residential                                                                                                                        | per kVA | R 3 396.64                    | R 3 071.74           | R 460.76           | R 3 532.51                    |
| Residential > 60Amp Single Phase to max 60 Amp Three Phase                                                                             | per kVA | R 3 396.64                    | R 3 071.74           | R 460.76           | R 3 532.51                    |
| <b>Existing Municipal Minisub or Transformer</b>                                                                                       |         |                               |                      |                    |                               |
| Cluster housing, Semi-detached townhouses & flats                                                                                      | 3 kVA   | R 15 651.09                   | R 14 154.03          | R 2 123.10         | R 16 277.13                   |
| Urban Residential, Freestanding homes or townhouses (LSM 7-10)                                                                         | 4 kVA   | R 20 881.14                   | R 18 883.81          | R 2 832.57         | R 21 716.38                   |
| Luxury Class Homes >250m² (Airconditioning, underfloor heating, more than one electrical hot water cylinder etc)max 60Amp Single Phase | 6 kVA   | R 30 744.66                   | R 27 803.87          | R 4 170.58         | R 31 974.45                   |
| Non Residential                                                                                                                        | per kVA | R 5 526.78                    | R 4 998.13           | R 749.72           | R 5 747.85                    |
| Residential > 60Amp Single Phase to max 60 Amp Three Phase                                                                             | per kVA | R 5 526.78                    | R 4 998.13           | R 749.72           | R 5 747.85                    |



Area: Stellenbosch Town

| Land Use      |               |                                             |              | Water (kl/day) |              | Sewer (kl/day) |                   | Stormwater (ha°C) |                    | Solid Waste (t/week) |              | Roads & Transport (trips/day) |                  | Community (persons) |            | Total      |            |  |  |
|---------------|---------------|---------------------------------------------|--------------|----------------|--------------|----------------|-------------------|-------------------|--------------------|----------------------|--------------|-------------------------------|------------------|---------------------|------------|------------|------------|--|--|
|               |               |                                             |              | Unit Cost      |              | Unit Cost      |                   | Unit Cost         |                    | Unit Cost            |              | Unit Cost                     |                  | Unit Cost           |            |            |            |  |  |
|               |               |                                             |              | All            | R 35 391.49  | All            | R 38 952.35       | All               | R 233 964.25       | All                  | R 110 464.11 | Residential                   | R6 816           | Residential         | R 4 356.58 |            |            |  |  |
|               |               |                                             |              |                |              |                |                   |                   |                    |                      |              | Accommodation                 | R6 816           | Accommodation       | R 4 356.58 |            |            |  |  |
|               |               |                                             |              |                |              |                |                   |                   |                    |                      |              | Commercial                    | R7 573           | Commercial          | R 1 935.63 |            |            |  |  |
|               |               |                                             |              |                |              |                |                   |                   |                    |                      |              |                               |                  | Industrial          | R9 845     | Industrial | R 1 935.63 |  |  |
| 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      |            |            |            |  |  |
| Residential   | Residential   | Single Residential >1000m2                  | du           | 1.200          | R 42 470     | 0.700          | R 27 267          | 0.048             | R 11 230           | 0.040                | R 4 419      | 4.000                         | R 27 264         | 4.000               | R 17 426   | R 130 075  |            |  |  |
|               | Residential   | Single Residential >500m2                   | du           | 0.800          | R 28 313     | 0.650          | R 25 319          | 0.028             | R 6 551            | 0.040                | R 4 419      | 4.000                         | R 27 264         | 4.000               | R 17 426   | R 109 292  |            |  |  |
|               | Residential   | Single Residential >250m2                   | du           | 0.700          | R 24 774     | 0.600          | R 23 371          | 0.023             | R 5 381            | 0.040                | R 4 419      | 4.000                         | R 27 264         | 4.000               | R 17 426   | R 102 635  |            |  |  |
|               | Residential   | Single Residential <250m2                   | du           | 0.600          | R 21 235     | 0.500          | R 19 476          | 0.018             | R 4 211            | 0.040                | R 4 419      | 4.000                         | R 27 264         | 4.000               | R 17 426   | R 94 031   |            |  |  |
|               | Residential   | Second Dwelling                             | du           | 0.450          | R 15 926     | 0.400          | R 15 581          | 0.018             | R 4 211            | 0.040                | R 4 419      | 2.500                         | R 17 040         | 4.000               | R 17 426   | R 74 603   |            |  |  |
|               | Residential   | Less Formal Residential                     | du           | 0.450          | R 15 926     | 0.400          | R 15 581          | 0.018             | R 4 211            | 0.040                | R 4 419      | 0.750                         | R 5 112          | 4.000               | R 17 426   | R 62 675   |            |  |  |
|               | Residential   | Group Residential                           | du           | 0.600          | R 21 235     | 0.500          | R 19 476          | 0.018             | R 4 211            | 0.040                | R 4 419      | 3.750                         | R 25 560         | 4.000               | R 17 426   | R 92 327   |            |  |  |
|               | Residential   | Apartments                                  | du           | 0.450          | R 15 926     | 0.400          | R 15 581          | 0.008             | R 1 872            | 0.040                | R 4 419      | 2.750                         | R 18 744         | 4.000               | R 17 426   | R 93 968   |            |  |  |
|               | Residential   | Retirement Village                          | du           | 0.600          | R 21 235     | 0.500          | R 19 476          | 0.018             | R 4 211            | 0.040                | R 4 419      | 3.400                         | R 23 174         | 4.000               | R 17 426   | R 89 941   |            |  |  |
|               | Residential   | Old age home                                | du           | 0.450          | R 15 926     | 0.400          | R 15 581          | 0.008             | R 1 872            | 0.040                | R 4 419      | 2.500                         | R 17 040         | 4.000               | R 17 426   | R 72 264   |            |  |  |
| Accommodation | Residential   | Student Accommodation/Commune/Hostels       | rooms        | 0.180          | R 6 370      | 0.150          | R 5 843           | 0.004             | R 936              | 0.015                | R 1 657      | 1.250                         | R 8 520          | 1.000               | R 4 357    | R 27 683   |            |  |  |
|               | Accommodation | Guest House                                 | rooms        | 0.220          | R 7 786      | 0.180          | R 7 011           | 0.004             | R 936              | 0.015                | R 1 657      | 3.000                         | R 20 448         | 1.000               | R 4 357    | R 42 195   |            |  |  |
|               | Accommodation | Hotel, Residential                          | rooms        | 0.220          | R 7 786      | 0.180          | R 7 011           | 0.004             | R 936              | 0.015                | R 1 657      | 3.250                         | R 22 152         | 1.000               | R 4 357    | R 43 899   |            |  |  |
|               |               |                                             |              |                |              |                |                   |                   |                    |                      |              |                               |                  |                     |            |            |            |  |  |
| Commercial    | Commercial    | General Business                            | 100m2 GLA    | 0.400          | R 14 157     | 0.350          | R 13 633          | 0.015             | R 3 509            | 0.020                | R 2 209      | 5.000                         | R 37 866         | 1.000               | R 1 936    | R 73 311   |            |  |  |
|               | Commercial    | Office                                      | 100m2 GLA    | 0.400          | R 14 157     | 0.350          | R 13 633          | 0.015             | R 3 509            | 0.020                | R 2 209      | 8.500                         | R 64 373         | 1.000               | R 1 936    | R 99 817   |            |  |  |
|               | Commercial    | Retail/Shop                                 | 100m2 GLA    | 0.400          | R 14 157     | 0.350          | R 13 633          | 0.015             | R 3 509            | 0.020                | R 2 209      | 20.000                        | R 151 465        | 1.000               | R 1 936    | R 186 909  |            |  |  |
|               | Commercial    | Restaurant                                  | 100m2 GLA    | 0.800          | R 28 313     | 0.700          | R 27 267          | 0.015             | R 3 509            | 0.020                | R 2 209      | 20.000                        | R 151 465        | 1.000               | R 1 936    | R 214 699  |            |  |  |
|               | Commercial    | Outdoor Function / Picnic Area              | persons      | 0.050          | R 1 770      | 0.035          | R 1 363           | 0.001             | R 234              | 0.003                | R 331        | 0.500                         | R 3 787          | 0.130               | R 252      | R 7 737    |            |  |  |
|               | Commercial    | Farm Market                                 | stall        | 0.040          | R 1 416      | 0.035          | R 1 363           | 0.002             | R 468              | 0.003                | R 331        | 2.000                         | R 15 147         | 0.100               | R 194      | R 18 918   |            |  |  |
|               | Commercial    | Sport Courts                                | court        | 0.200          | R 7 078      | 0.150          | R 5 843           | 0.020             | R 4 679            | 0.010                | R 1 105      | 10.000                        | R 75 733         | 0.500               | R 968      | R 95 405   |            |  |  |
|               | Commercial    | Conference Facility/Place of assembly       | 100m2 GLA    | 0.400          | R 14 157     | 0.350          | R 13 633          | 0.015             | R 3 509            | 0.020                | R 2 209      | 9.000                         | R 68 159         | 1.000               | R 1 936    | R 103 604  |            |  |  |
|               | Commercial    | Hospital/Clinic/Medical Rooms               | 100m2 GLA    | 0.500          | R 17 696     | 0.400          | R 15 581          | 0.015             | R 3 509            | 0.020                | R 2 209      | 16.500                        | R 124 959        | 1.000               | R 1 936    | R 165 890  |            |  |  |
|               | Commercial    | University/College                          | student      | 0.100          | R 3 539      | 0.050          | R 1 948           | 0.001             | R 234              | 0.005                | R 552        | 2.000                         | R 15 147         | 0.000               | R -        | R 21 420   |            |  |  |
|               | Commercial    | School/Day Care                             | student      | 0.100          | R 3 539      | 0.050          | R 1 948           | 0.001             | R 234              | 0.005                | R 552        | 1.000                         | R 7 573          | 0.000               | R -        | R 13 846   |            |  |  |
|               |               |                                             |              |                |              |                |                   |                   |                    |                      |              |                               |                  |                     |            |            |            |  |  |
| Industrial    | Industrial    | Industrial - light                          | 100m2 GLA    | 0.400          | R 14 157     | 0.350          | R 13 633          | 0.015             | R 3 509            | 0.020                | R 2 209      | 6.000                         | R 59 071         | 1.000               | R 1 936    | R 94 516   |            |  |  |
|               | Industrial    | Industrial - heavy                          | 100m2 GLA    | 0.400          | R 14 157     | 0.350          | R 13 633          | 0.015             | R 3 509            | 0.020                | R 2 209      | 1.250                         | R 12 307         | 1.000               | R 1 936    | R 47 751   |            |  |  |
|               | Industrial    | Warehousing/Light Manufacturing             | 100m2 GLA    | 0.400          | R 14 157     | 0.350          | R 13 633          | 0.015             | R 3 509            | 0.020                | R 2 209      | 3.000                         | R 29 536         | 1.000               | R 1 936    | R 64 980   |            |  |  |
|               | Industrial    | Storage Facilities                          | unit         | 0.035          | R 1 239      | 0.030          | R 1 169           | 0.002             | R 468              | 0.002                | R 221        | 0.160                         | R 1 575          | 0.100               | R 194      | R 4 865    |            |  |  |
| Non-demand    | Non-demand    | Open Space/Natural Environment/Utility Site | ha           | 0.000          | R -          | R -            | 0.200             | R 46 793          |                    | R -                  |              | R -                           |                  | R -                 | R -        | R 46 793   |            |  |  |
|               | Non-demand    | Roads and Parking                           | ha           | 0.000          | R -          | R -            | 0.700             | R 163 775         |                    | R -                  |              | R -                           |                  | R -                 | R -        | R 163 775  |            |  |  |
| Other         | Other         | To be calculated                            | n/a          |                | R -          | R -            |                   | R -               |                    | R -                  |              | R -                           |                  | R -                 | R -        | R -        |            |  |  |
|               | Other         | (Based on equivalent demands)               | n/a          |                | R -          | R -            |                   | R -               |                    | R -                  |              | R -                           |                  | R -                 | R -        | R -        |            |  |  |

Area: **Klapmuts**

| Land Group    | Description                                 | Unit      | 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           |                |
|               |                                             |           | All            | R 11 042.61 | All            | R 35 966.06 | All               | R 78 555.69 | All                  | R 110 464.11 | Roads Factor                  | Roads Cost | Community Factor    | Community Cost |
| Residential   | Single Residential >1000m2                  | du        | 1.200          | R 13 251    | 0.700          | R 25 176    | 0.048             | R 3 771     | 0.040                | R 4 419      | 4.000                         | R 26 837   | 4.000               | R 17 426       |
|               | Single Residential >500m2                   | du        | 0.800          | R 8 834     | 0.650          | R 23 378    | 0.028             | R 2 200     | 0.040                | R 4 419      | 4.000                         | R 26 837   | 4.000               | R 17 426       |
|               | Single Residential >250m2                   | du        | 0.700          | R 7 730     | 0.600          | R 21 580    | 0.023             | R 1 807     | 0.040                | R 4 419      | 4.000                         | R 26 837   | 4.000               | R 17 426       |
|               | Single Residential <250m2                   | du        | 0.600          | R 6 626     | 0.500          | R 17 983    | 0.018             | R 1 414     | 0.040                | R 4 419      | 4.000                         | R 26 837   | 4.000               | R 17 426       |
|               | Second Dwelling                             | du        | 0.450          | R 4 969     | 0.400          | R 14 386    | 0.018             | R 1 414     | 0.040                | R 4 419      | 2.500                         | R 16 773   | 4.000               | R 17 426       |
|               | Less Formal Residential                     | du        | 0.450          | R 4 969     | 0.400          | R 14 386    | 0.018             | R 1 414     | 0.040                | R 4 419      | 0.750                         | R 5 032    | 4.000               | R 17 426       |
|               | Group Residential                           | du        | 0.600          | R 6 626     | 0.500          | R 17 983    | 0.018             | R 1 414     | 0.040                | R 4 419      | 3.750                         | R 25 160   | 4.000               | R 17 426       |
|               | Apartments                                  | du        | 0.450          | R 4 969     | 0.400          | R 14 386    | 0.008             | R 628       | 0.040                | R 4 419      | 2.750                         | R 18 450   | 4.000               | R 17 426       |
|               | Retirement Village                          | du        | 0.600          | R 6 626     | 0.500          | R 17 983    | 0.018             | R 1 414     | 0.040                | R 4 419      | 3.400                         | R 22 811   | 4.000               | R 17 426       |
|               | Old age home                                | du        | 0.450          | R 4 969     | 0.400          | R 14 386    | 0.008             | R 628       | 0.040                | R 4 419      | 2.500                         | R 16 773   | 4.000               | R 17 426       |
| Accommodation | Student Accommodation/Commune/Hostels       | rooms     | 0.180          | R 1 988     | 0.150          | R 5 395     | 0.004             | R 314       | 0.015                | R 1 657      | 1.250                         | R 8 387    | 1.000               | R 4 357        |
|               | Guest House                                 | rooms     | 0.220          | R 2 429     | 0.180          | R 6 474     | 0.004             | R 314       | 0.015                | R 1 657      | 3.000                         | R 20 128   | 1.000               | R 4 357        |
|               | Hotel, Residential                          | rooms     | 0.220          | R 2 429     | 0.180          | R 6 474     | 0.004             | R 314       | 0.015                | R 1 657      | 3.250                         | R 21 805   | 1.000               | R 4 357        |
| Commercial    | General Business                            | 100m2 GLA | 0.400          | R 4 417     | 0.350          | R 12 588    | 0.015             | R 1 178     | 0.020                | R 2 209      | 5.000                         | R 37 274   | 1.000               | R 1 936        |
|               | Office                                      | 100m2 GLA | 0.400          | R 4 417     | 0.350          | R 12 588    | 0.015             | R 1 178     | 0.020                | R 2 209      | 8.500                         | R 63 365   | 1.000               | R 1 936        |
|               | Retail/Shop                                 | 100m2 GLA | 0.400          | R 4 417     | 0.350          | R 12 588    | 0.015             | R 1 178     | 0.020                | R 2 209      | 20.000                        | R 149 095  | 1.000               | R 1 936        |
|               | Restaurant                                  | 100m2 GLA | 0.800          | R 8 834     | 0.700          | R 25 176    | 0.015             | R 1 178     | 0.020                | R 2 209      | 20.000                        | R 149 095  | 1.000               | R 1 936        |
|               | Outdoor Function / Picnic Area              | persons   | 0.050          | R 552       | 0.035          | R 1 259     | 0.001             | R 79        | 0.003                | R 331        | 0.500                         | R 3 727    | 0.130               | R 252          |
|               | Farm Market                                 | stall     | 0.040          | R 442       | 0.035          | R 1 259     | 0.002             | R 157       | 0.003                | R 331        | 2.000                         | R 14 909   | 0.100               | R 194          |
|               | Sport Courts                                | court     | 0.200          | R 2 209     | 0.150          | R 5 395     | 0.020             | R 1 571     | 0.010                | R 1 105      | 10.000                        | R 74 547   | 0.500               | R 968          |
|               | Conference Facility/Place of assembly       | 100m2 GLA | 0.400          | R 4 417     | 0.350          | R 12 588    | 0.015             | R 1 178     | 0.020                | R 2 209      | 9.000                         | R 67 093   | 1.000               | R 1 936        |
|               | Hospital/Clinic/Medical Rooms               | 100m2 GLA | 0.500          | R 5 521     | 0.400          | R 14 386    | 0.015             | R 1 178     | 0.020                | R 2 209      | 16.500                        | R 123 003  | 1.000               | R 1 936        |
|               | University/College                          | student   | 0.100          | R 1 104     | 0.050          | R 1 798     | 0.001             | R 79        | 0.005                | R 552        | 2.000                         | R 14 909   | 0.000               | R -            |
| Industrial    | School/Day Care                             | student   | 0.100          | R 1 104     | 0.050          | R 1 798     | 0.001             | R 79        | 0.005                | R 552        | 1.000                         | R 7 455    | 0.000               | R -            |
|               | Industrial - light                          | 100m2 GLA | 0.400          | R 4 417     | 0.350          | R 12 588    | 0.015             | R 1 178     | 0.020                | R 2 209      | 6.000                         | R 58 147   | 1.000               | R 1 936        |
|               | Industrial - heavy                          | 100m2 GLA | 0.400          | R 4 417     | 0.350          | R 12 588    | 0.015             | R 1 178     | 0.020                | R 2 209      | 1.250                         | R 12 114   | 1.000               | R 1 936        |
|               | Warehousing/Light Manufacturing             | 100m2 GLA | 0.400          | R 4 417     | 0.350          | R 12 588    | 0.015             | R 1 178     | 0.020                | R 2 209      | 3.000                         | R 29 073   | 1.000               | R 1 936        |
| Non-demand    | Storage Facilities                          | unit      | 0.035          | R 386       | 0.030          | R 1 079     | 0.002             | R 157       | 0.002                | R 221        | 0.160                         | R 1 551    | 0.100               | R 194          |
|               | Open Space/Natural Environment/Utility Site | ha        | 0.000          | R -         | R -            | R -         | 0.200             | R 15 711    | R -                  | R -          | R -                           | R -        | R -                 | R -            |
| Other         | Roads and Parking                           | ha        | 0.000          | R -         | R -            | R -         | 0.700             | R 54 989    | R -                  | R -          | R -                           | R -        | R -                 | R -            |
|               | To be calculated                            | n/a       | R -            | R -         | R -            | R -         | R -               | R -         | R -                  | R -          | R -                           | R -        | R -                 | R -            |
| Other         | (Based on equivalent demands)               | n/a       | R -            | R -         | R -            | R -         | R -               | 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                                                                                                        |
| 2026/2027 | 4.3114%                       | Approved escalation percentage                                                                                                        |

Area: **Dwarsrivier**

| Land Use |  |  |  | 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           |            |  |  |
|          |  |  |  | All            | R 38 466.25 | All            | R 28 434.23 | All               | R 109 421.52 | All                  | R 110 464.11 | Residential                   | R8 205 | Residential         | R 4 356.58 |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              | Accommodation                 | R8 205 | Accommodation       | R 4 356.58 |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              | Commercial                    |        | R 1 935.63          |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              | Industrial                    |        | R 1 935.63          |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |
|          |  |  |  |                |             |                |             |                   |              |                      |              |                               |        |                     |            |  |  |

Area: **Franschhoek**

| Area | TransMock | Land Use |  |  | Water (kl/day) |             | Sewer (kl/day) |             | Stormwater (ha°C) |               | Solid Waste (t/week) |               | Roads & Transport (trips/day) |        | Community (persons) |            | Total |
|------|-----------|----------|--|--|----------------|-------------|----------------|-------------|-------------------|---------------|----------------------|---------------|-------------------------------|--------|---------------------|------------|-------|
|      |           |          |  |  | Unit Cost      |             | Unit Cost      |             | Unit Cost         |               | Unit Cost            |               | Unit Cost                     |        | Unit Cost           |            |       |
|      |           |          |  |  | All            | R 33 525.75 | All            | R 41 067.34 | All               | R 170 675.87  | All                  | R 110 464.11  | Residential                   | R8 759 | Residential         | R 4 356.58 |       |
|      |           |          |  |  |                |             |                |             |                   | Accommodation | R8 759               | Accommodation | R 4 356.58                    |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |
|      |           |          |  |  |                |             |                |             |                   |               |                      |               |                               |        |                     |            |       |

Area: **Raithby**

|               | Land Use                                               |           |              | 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           |                |
|               |                                                        |           |              | All            | R 11 804.96  | All            | R 15 364.36       | All               | R 172 217.88       | All                  | R 110 464.11 | Roads Factor                  | Roads Cost       | Community Factor    | Community Cost |
| 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 14 166       | 0.700        | R 10 755       | 0.048             | R 8 266           | 0.040              | R 4 419              | 4.000        | R 53 506                      | 4.000            | R 17 426            | R 108 538      |
|               | Residential Single Residential >500m2                  | du        | 0.800        | R 9 444        | 0.650        | R 9 987        | 0.028             | R 4 822           | 0.040              | R 4 419              | 4.000        | R 53 506                      | 4.000            | R 17 426            | R 99 604       |
|               | Residential Single Residential >250m2                  | du        | 0.700        | R 8 263        | 0.600        | R 9 219        | 0.023             | R 3 961           | 0.040              | R 4 419              | 4.000        | R 53 506                      | 4.000            | R 17 426            | R 96 794       |
|               | Residential Single Residential <250m2                  | du        | 0.600        | R 7 083        | 0.500        | R 7 682        | 0.018             | R 3 100           | 0.040              | R 4 419              | 4.000        | R 53 506                      | 4.000            | R 17 426            | R 93 216       |
|               | Residential Second Dwelling                            | du        | 0.450        | R 5 312        | 0.400        | R 6 146        | 0.018             | R 3 100           | 0.040              | R 4 419              | 2.500        | R 33 441                      | 4.000            | R 17 426            | R 69 844       |
|               | Residential Less Formal Residential                    | du        | 0.450        | R 5 312        | 0.400        | R 6 146        | 0.018             | R 3 100           | 0.040              | R 4 419              | 0.750        | R 10 032                      | 4.000            | R 17 426            | R 46 435       |
|               | Residential Group Residential                          | du        | 0.600        | R 7 083        | 0.500        | R 7 682        | 0.018             | R 3 100           | 0.040              | R 4 419              | 3.750        | R 50 162                      | 4.000            | R 17 426            | R 89 872       |
|               | Residential Apartments                                 | du        | 0.450        | R 5 312        | 0.400        | R 6 146        | 0.008             | R 1 378           | 0.040              | R 4 419              | 2.750        | R 36 785                      | 4.000            | R 17 426            | R 71 466       |
|               | Residential Retirement Village                         | du        | 0.600        | R 7 083        | 0.500        | R 7 682        | 0.018             | R 3 100           | 0.040              | R 4 419              | 3.400        | R 45 480                      | 4.000            | R 17 426            | R 85 190       |
|               | Residential Old age home                               | du        | 0.450        | R 5 312        | 0.400        | R 6 146        | 0.008             | R 1 378           | 0.040              | R 4 419              | 2.500        | R 33 441                      | 4.000            | R 17 426            | R 68 122       |
| Accommodation | Residential Student Accommodation/Commune/Hostels      | rooms     | 0.180        | R 2 125        | 0.150        | R 2 305        | 0.004             | R 689             | 0.015              | R 1 657              | 1.250        | R 16 721                      | 1.000            | R 4 357             | R 27 853       |
|               | Accommodation Guest House                              | rooms     | 0.220        | R 2 597        | 0.180        | R 2 766        | 0.004             | R 689             | 0.015              | R 1 657              | 3.000        | R 40 130                      | 1.000            | R 4 357             | R 52 195       |
|               | Accommodation Hotel, Residential                       | rooms     | 0.220        | R 2 597        | 0.180        | R 2 766        | 0.004             | R 689             | 0.015              | R 1 657              | 3.250        | R 43 474                      | 1.000            | R 4 357             | R 55 539       |
| Commercial    | Commercial General Business                            | 100m2 GLA | 0.400        | R 4 722        | 0.350        | R 5 378        | 0.015             | R 2 583           | 0.020              | R 2 209              | 5.000        | R 74 314                      | 1.000            | R 1 936             | R 91 142       |
|               | Commercial Office                                      | 100m2 GLA | 0.400        | R 4 722        | 0.350        | R 5 378        | 0.015             | R 2 583           | 0.020              | R 2 209              | 8.500        | R 126 334                     | 1.000            | R 1 936             | R 143 161      |
|               | Commercial Retail/Shop                                 | 100m2 GLA | 0.400        | R 4 722        | 0.350        | R 5 378        | 0.015             | R 2 583           | 0.020              | R 2 209              | 20.000       | R 297 256                     | 1.000            | R 1 936             | R 314 084      |
|               | Commercial Restaurant                                  | 100m2 GLA | 0.800        | R 9 444        | 0.700        | R 10 755       | 0.015             | R 2 583           | 0.020              | R 2 209              | 20.000       | R 297 256                     | 1.000            | R 1 936             | R 324 183      |
|               | Commercial Outdoor Function / Picnic Area              | persons   | 0.050        | R 590          | 0.035        | R 538          | 0.001             | R 172             | 0.003              | R 331                | 0.500        | R 7 431                       | 0.130            | R 252               | R 9 315        |
|               | Commercial Farm Market                                 | stall     | 0.040        | R 472          | 0.035        | R 538          | 0.002             | R 344             | 0.003              | R 331                | 2.000        | R 29 726                      | 0.100            | R 194               | R 31 605       |
|               | Commercial Sport Courts                                | court     | 0.200        | R 2 361        | 0.150        | R 2 305        | 0.020             | R 3 444           | 0.010              | R 1 105              | 10.000       | R 148 628                     | 0.500            | R 968               | R 158 810      |
|               | Commercial Conference Facility/Place of assembly       | 100m2 GLA | 0.400        | R 4 722        | 0.350        | R 5 378        | 0.015             | R 2 583           | 0.020              | R 2 209              | 9.000        | R 133 765                     | 1.000            | R 1 936             | R 150 593      |
|               | Commercial Hospital/Clinic/Medical Rooms               | 100m2 GLA | 0.500        | R 5 902        | 0.400        | R 6 146        | 0.015             | R 2 583           | 0.020              | R 2 209              | 16.500       | R 245 236                     | 1.000            | R 1 936             | R 264 013      |
|               | Commercial University/College                          | student   | 0.100        | R 1 180        | 0.050        | R 768          | 0.001             | R 172             | 0.005              | R 552                | 2.000        | R 29 726                      | 0.000            | R -                 | R 32 399       |
| Industrial    | Commercial School/Day Care                             | student   | 0.100        | R 1 180        | 0.050        | R 768          | 0.001             | R 172             | 0.005              | R 552                | 1.000        | R 14 863                      | 0.000            | R -                 | R 17 536       |
|               | Industrial Industrial - light                          | 100m2 GLA | 0.400        | R 4 722        | 0.350        | R 5 378        | 0.015             | R 2 583           | 0.020              | R 2 209              | 6.000        | R 115 930                     | 1.000            | R 1 936             | R 132 757      |
|               | Industrial Industrial - heavy                          | 100m2 GLA | 0.400        | R 4 722        | 0.350        | R 5 378        | 0.015             | R 2 583           | 0.020              | R 2 209              | 1.250        | R 24 152                      | 1.000            | R 1 936             | R 40 980       |
|               | Industrial Warehousing/Light Manufacturing             | 100m2 GLA | 0.400        | R 4 722        | 0.350        | R 5 378        | 0.015             | R 2 583           | 0.020              | R 2 209              | 3.000        | R 57 965                      | 1.000            | R 1 936             | R 74 793       |
| Non demand    | Industrial Storage Facilities                          | unit      | 0.035        | R 413          | 0.030        | R 461          | 0.002             | R 344             | 0.002              | R 221                | 0.160        | R 3 091                       | 0.100            | R 194               | R 4 724        |
|               | Non-demand Open Space/Natural Environment/Utility Site | ha        | 0.000        | R -            | R -          | R -            | 0.200             | R 34 444          | R -                | R -                  | R -          | R -                           | R -              | R -                 | R 34 444       |
| Other         | Non-demand Roads and Parking                           | ha        | 0.000        | R -            | R -          | R -            | 0.700             | R 120 553         | R -                | R -                  | R -          | R -                           | R -              | R -                 | R 120 553      |
|               | Other To be calculated                                 | n/a       | R -          | R -            | R -          | R -            | R -               | R -               | R -                | R -                  | R -          | R -                           | R -              | R -                 | R -            |
| Other         | Other (Based on equivalent demands)                    | n/a       | R -          | R -            | R -          | R -            | R -               | R -               | 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                                                                                                        |
| 2026/2027 | 4.3114%                       | Approved escalation percentage                                                                                                        |

Area: **Polkadraai**

| Land Use      |               |                                             |              | 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           |            |           |
|               |               |                                             |              | All            | R 33 096.32  | All            | R 31 584.39       | All               | R 64 939.40        | All                  | R 110 464.11 | Residential                   | R10 527          | Residential         | R 4 356.58 |           |
|               |               |                                             |              |                |              |                |                   |                   |                    |                      |              | Accommodation                 | R10 527          | Accommodation       | R 4 356.58 |           |
|               |               |                                             |              |                |              |                |                   |                   |                    |                      |              | Commercial                    | R11 697          | Commercial          | R 1 935.63 |           |
|               |               |                                             |              |                |              |                |                   |                   |                    |                      |              | Industrial                    | R15 206          | Industrial          | R 1 935.63 |           |
| 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 39 716     | 0.700          | R 22 109          | 0.048             | R 3 117            | 0.040                | R 4 419      | 4.000                         | R 42 108         | 4.000               | R 17 426   | R 128 894 |
|               | Residential   | Single Residential >500m2                   | du           | 0.800          | R 26 477     | 0.650          | R 20 530          | 0.028             | R 1 818            | 0.040                | R 4 419      | 4.000                         | R 42 108         | 4.000               | R 17 426   | R 112 778 |
|               | Residential   | Single Residential >250m2                   | du           | 0.700          | R 23 167     | 0.600          | R 18 951          | 0.023             | R 1 494            | 0.040                | R 4 419      | 4.000                         | R 42 108         | 4.000               | R 17 426   | R 107 564 |
|               | Residential   | Single Residential <250m2                   | du           | 0.600          | R 19 858     | 0.500          | R 15 792          | 0.018             | R 1 169            | 0.040                | R 4 419      | 4.000                         | R 42 108         | 4.000               | R 17 426   | R 100 771 |
|               | Residential   | Second Dwelling                             | du           | 0.450          | R 14 893     | 0.400          | R 12 634          | 0.018             | R 1 169            | 0.040                | R 4 419      | 2.500                         | R 26 317         | 4.000               | R 17 426   | R 76 858  |
|               | Residential   | Less Formal Residential                     | du           | 0.450          | R 14 893     | 0.400          | R 12 634          | 0.018             | R 1 169            | 0.040                | R 4 419      | 0.750                         | R 7 895          | 4.000               | R 17 426   | R 58 436  |
|               | Residential   | Group Residential                           | du           | 0.600          | R 19 858     | 0.500          | R 15 792          | 0.018             | R 1 169            | 0.040                | R 4 419      | 3.750                         | R 39 476         | 4.000               | R 17 426   | R 98 140  |
|               | Residential   | Apartments                                  | du           | 0.450          | R 14 893     | 0.400          | R 12 634          | 0.008             | R 520              | 0.040                | R 4 419      | 2.750                         | R 28 949         | 4.000               | R 17 426   | R 78 840  |
|               | Residential   | Retirement Village                          | du           | 0.600          | R 19 858     | 0.500          | R 15 792          | 0.018             | R 1 169            | 0.040                | R 4 419      | 3.400                         | R 35 791         | 4.000               | R 17 426   | R 94 455  |
| Accommodation | Residential   | Old age home                                | du           | 0.450          | R 14 893     | 0.400          | R 12 634          | 0.008             | R 520              | 0.040                | R 4 419      | 2.500                         | R 26 317         | 4.000               | R 17 426   | R 76 209  |
|               | Accommodation | Student Accommodation/Commune/Hostels       | rooms        | 0.180          | R 5 957      | 0.150          | R 4 738           | 0.004             | R 260              | 0.015                | R 1 657      | 1.250                         | R 13 159         | 1.000               | R 4 357    | R 30 127  |
|               | Accommodation | Guest House                                 | rooms        | 0.220          | R 7 281      | 0.180          | R 5 685           | 0.004             | R 260              | 0.015                | R 1 657      | 3.000                         | R 31 581         | 1.000               | R 4 357    | R 50 820  |
|               | Accommodation | Hotel, Residential                          | rooms        | 0.220          | R 7 281      | 0.180          | R 5 685           | 0.004             | R 260              | 0.015                | R 1 657      | 3.250                         | R 34 212         | 1.000               | R 4 357    | R 53 452  |
| Commercial    | Commercial    | General Business                            | 100m2 GLA    | 0.400          | R 13 239     | 0.350          | R 11 055          | 0.015             | R 974              | 0.020                | R 2 209      | 5.000                         | R 58 483         | 1.000               | R 1 936    | R 87 895  |
|               | Commercial    | Office                                      | 100m2 GLA    | 0.400          | R 13 239     | 0.350          | R 11 055          | 0.015             | R 974              | 0.020                | R 2 209      | 8.500                         | R 99 421         | 1.000               | R 1 936    | R 128 833 |
|               | Commercial    | Retail/Shop                                 | 100m2 GLA    | 0.400          | R 13 239     | 0.350          | R 11 055          | 0.015             | R 974              | 0.020                | R 2 209      | 20.000                        | R 233 931        | 1.000               | R 1 936    | R 263 343 |
|               | Commercial    | Restaurant                                  | 100m2 GLA    | 0.800          | R 26 477     | 0.700          | R 22 109          | 0.015             | R 974              | 0.020                | R 2 209      | 20.000                        | R 233 931        | 1.000               | R 1 936    | R 287 636 |
|               | Commercial    | Outdoor Function / Picnic Area              | persons      | 0.050          | R 1 655      | 0.035          | R 1 105           | 0.001             | R 65               | 0.003                | R 331        | 0.500                         | R 5 848          | 0.130               | R 252      | R 9 257   |
|               | Commercial    | Farm Market                                 | stall        | 0.040          | R 1 324      | 0.035          | R 1 105           | 0.002             | R 130              | 0.003                | R 331        | 2.000                         | R 23 393         | 0.100               | R 194      | R 26 477  |
|               | Commercial    | Sport Courts                                | court        | 0.200          | R 6 619      | 0.150          | R 4 738           | 0.020             | R 1 299            | 0.010                | R 1 105      | 10.000                        | R 116 966        | 0.500               | R 968      | R 131 694 |
|               | Commercial    | Conference Facility/Place of assembly       | 100m2 GLA    | 0.400          | R 13 239     | 0.350          | R 11 055          | 0.015             | R 974              | 0.020                | R 2 209      | 9.000                         | R 105 269        | 1.000               | R 1 936    | R 134 681 |
|               | Commercial    | Hospital/Clinic/Medical Rooms               | 100m2 GLA    | 0.500          | R 16 548     | 0.400          | R 12 634          | 0.015             | R 974              | 0.020                | R 2 209      | 16.500                        | R 192 993        | 1.000               | R 1 936    | R 227 294 |
|               | Commercial    | University/College                          | student      | 0.100          | R 3 310      | 0.050          | R 1 579           | 0.001             | R 65               | 0.005                | R 552        | 2.000                         | R 23 393         | 0.000               | R -        | R 28 899  |
|               | Commercial    | School/Day Care                             | student      | 0.100          | R 3 310      | 0.050          | R 1 579           | 0.001             | R 65               | 0.005                | R 552        | 1.000                         | R 11 697         | 0.000               | R -        | R 17 203  |
| Industrial    | Industrial    | Industrial - light                          | 100m2 GLA    | 0.400          | R 13 239     | 0.350          | R 11 055          | 0.015             | R 974              | 0.020                | R 2 209      | 6.000                         | R 91 233         | 1.000               | R 1 936    | R 120 645 |
|               | Industrial    | Industrial - heavy                          | 100m2 GLA    | 0.400          | R 13 239     | 0.350          | R 11 055          | 0.015             | R 974              | 0.020                | R 2 209      | 1.250                         | R 19 007         | 1.000               | R 1 936    | R 48 419  |
|               | Industrial    | Warehousing/Light Manufacturing             | 100m2 GLA    | 0.400          | R 13 239     | 0.350          | R 11 055          | 0.015             | R 974              | 0.020                | R 2 209      | 3.000                         | R 45 617         | 1.000               | R 1 936    | R 75 029  |
|               | Industrial    | Storage Facilities                          | unit         | 0.035          | R 1 158      | 0.030          | R 948             | 0.002             | R 130              | 0.002                | R 221        | 0.160                         | R 2 433          | 0.100               | R 194      | R 5 083   |
| Non-demand    | Non-demand    | Open Space/Natural Environment/Utility Site | ha           | 0.000          | R -          | -              | -                 | 0.200             | R 12 988           | -                    | -            | -                             | R -              | -                   | R -        | R 12 988  |
|               | Non-demand    | Roads and Parking                           | ha           | 0.000          | R -          | -              | -                 | 0.700             | R 45 458           | -                    | -            | -                             | R -              | -                   | R -        | R 45 458  |
| Other         | Other         | To be calculated                            | n/a          | -              | R -          | -              | -                 | -                 | R -                | -                    | R -          | -                             | R -              | -                   | R -        | -         |
|               | Other         | (Based on equivalent demands)               | n/a          | -              | 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                                                                                                        |
| 2026/2027 | 4.3114%                       | Approved escalation percentage                                                                                                        |

Area: **Koelenhof**

| Land Group    | Description                                 | Unit      | 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           |                |
|               |                                             |           | All            | R 27 819.43 | All            | R 28 927.27 | All               | R 131 713.03 | All                  | R 110 464.11 | Roads Factor                  | Roads Cost | Community Factor    | Community Cost |
| Residential   | Single Residential >1000m2                  | du        | 1.200          | R 33 383    | 0.700          | R 20 249    | 0.048             | R 6 322      | 0.040                | R 4 419      | 4.000                         | R 16 419   | 4.000               | R 17 426       |
|               | Single Residential >500m2                   | du        | 0.800          | R 22 256    | 0.650          | R 18 803    | 0.028             | R 3 688      | 0.040                | R 4 419      | 4.000                         | R 16 419   | 4.000               | R 17 426       |
|               | Single Residential >250m2                   | du        | 0.700          | R 19 474    | 0.600          | R 17 356    | 0.023             | R 3 029      | 0.040                | R 4 419      | 4.000                         | R 16 419   | 4.000               | R 17 426       |
|               | Single Residential <250m2                   | du        | 0.600          | R 16 692    | 0.500          | R 14 464    | 0.018             | R 2 371      | 0.040                | R 4 419      | 4.000                         | R 16 419   | 4.000               | R 17 426       |
|               | Second Dwelling                             | du        | 0.450          | R 12 519    | 0.400          | R 11 571    | 0.018             | R 2 371      | 0.040                | R 4 419      | 2.500                         | R 10 262   | 4.000               | R 17 426       |
|               | Less Formal Residential                     | du        | 0.450          | R 12 519    | 0.400          | R 11 571    | 0.018             | R 2 371      | 0.040                | R 4 419      | 0.750                         | R 3 079    | 4.000               | R 17 426       |
|               | Group Residential                           | du        | 0.600          | R 16 692    | 0.500          | R 14 464    | 0.018             | R 2 371      | 0.040                | R 4 419      | 3.750                         | R 15 393   | 4.000               | R 17 426       |
|               | Apartments                                  | du        | 0.450          | R 12 519    | 0.400          | R 11 571    | 0.008             | R 1 054      | 0.040                | R 4 419      | 2.750                         | R 11 288   | 4.000               | R 17 426       |
|               | Retirement Village                          | du        | 0.600          | R 16 692    | 0.500          | R 14 464    | 0.018             | R 2 371      | 0.040                | R 4 419      | 3.400                         | R 13 956   | 4.000               | R 17 426       |
|               | Old age home                                | du        | 0.450          | R 12 519    | 0.400          | R 11 571    | 0.008             | R 1 054      | 0.040                | R 4 419      | 2.500                         | R 10 262   | 4.000               | R 17 426       |
| Accommodation | Student Accommodation/Commune/Hostels       | rooms     | 0.180          | R 5 007     | 0.150          | R 4 339     | 0.004             | R 527        | 0.015                | R 1 657      | 1.250                         | R 5 131    | 1.000               | R 4 357        |
|               | Guest House                                 | rooms     | 0.220          | R 6 120     | 0.180          | R 5 207     | 0.004             | R 527        | 0.015                | R 1 657      | 3.000                         | R 12 314   | 1.000               | R 4 357        |
|               | Hotel, Residential                          | rooms     | 0.220          | R 6 120     | 0.180          | R 5 207     | 0.004             | R 527        | 0.015                | R 1 657      | 3.250                         | R 13 340   | 1.000               | R 4 357        |
| Commercial    | General Business                            | 100m2 GLA | 0.400          | R 11 128    | 0.350          | R 10 125    | 0.015             | R 1 976      | 0.020                | R 2 209      | 5.000                         | R 22 804   | 1.000               | R 1 936        |
|               | Office                                      | 100m2 GLA | 0.400          | R 11 128    | 0.350          | R 10 125    | 0.015             | R 1 976      | 0.020                | R 2 209      | 8.500                         | R 38 767   | 1.000               | R 1 936        |
|               | Retail/Shop                                 | 100m2 GLA | 0.400          | R 11 128    | 0.350          | R 10 125    | 0.015             | R 1 976      | 0.020                | R 2 209      | 20.000                        | R 91 217   | 1.000               | R 1 936        |
|               | Restaurant                                  | 100m2 GLA | 0.800          | R 22 256    | 0.700          | R 20 249    | 0.015             | R 1 976      | 0.020                | R 2 209      | 20.000                        | R 91 217   | 1.000               | R 1 936        |
|               | Outdoor Function / Picnic Area              | persons   | 0.050          | R 1 391     | 0.035          | R 1 012     | 0.001             | R 132        | 0.003                | R 331        | 0.500                         | R 2 280    | 0.130               | R 252          |
|               | Farm Market                                 | stall     | 0.040          | R 1 113     | 0.035          | R 1 012     | 0.002             | R 263        | 0.003                | R 331        | 2.000                         | R 9 122    | 0.100               | R 194          |
|               | Sport Courts                                | court     | 0.200          | R 5 564     | 0.150          | R 4 339     | 0.020             | R 2 634      | 0.010                | R 1 105      | 10.000                        | R 45 608   | 0.500               | R 968          |
|               | Conference Facility/Place of assembly       | 100m2 GLA | 0.400          | R 11 128    | 0.350          | R 10 125    | 0.015             | R 1 976      | 0.020                | R 2 209      | 9.000                         | R 41 048   | 1.000               | R 1 936        |
|               | Hospital/Clinic/Medical Rooms               | 100m2 GLA | 0.500          | R 13 910    | 0.400          | R 11 571    | 0.015             | R 1 976      | 0.020                | R 2 209      | 16.500                        | R 75 254   | 1.000               | R 1 936        |
|               | University/College                          | student   | 0.100          | R 2 782     | 0.050          | R 1 446     | 0.001             | R 132        | 0.005                | R 552        | 2.000                         | R 9 122    | 0.000               | R -            |
|               | School/Day Care                             | student   | 0.100          | R 2 782     | 0.050          | R 1 446     | 0.001             | R 132        | 0.005                | R 552        | 1.000                         | R 4 561    | 0.000               | R -            |
| Industrial    | Industrial - light                          | 100m2 GLA | 0.400          | R 11 128    | 0.350          | R 10 125    | 0.015             | R 1 976      | 0.020                | R 2 209      | 6.000                         | R 35 575   | 1.000               | R 1 936        |
|               | Industrial - heavy                          | 100m2 GLA | 0.400          | R 11 128    | 0.350          | R 10 125    | 0.015             | R 1 976      | 0.020                | R 2 209      | 1.250                         | R 7 411    | 1.000               | R 1 936        |
|               | Warehousing/Light Manufacturing             | 100m2 GLA | 0.400          | R 11 128    | 0.350          | R 10 125    | 0.015             | R 1 976      | 0.020                | R 2 209      | 3.000                         | R 17 787   | 1.000               | R 1 936        |
|               | Storage Facilities                          | unit      | 0.035          | R 974       | 0.030          | R 868       | 0.002             | R 263        | 0.002                | R 221        | 0.160                         | R 949      | 0.100               | R 194          |
| Non-demand    | Open Space/Natural Environment/Utility Site | ha        | 0.000          | R -         |                | R -         | 0.200             | R 26 343     |                      | R -          |                               | R -        |                     | R -            |
|               | Roads and Parking                           | ha        | 0.000          | R -         |                | R -         | 0.700             | R 92 199     |                      | R -          |                               | R -        |                     | R -            |
| Other         | To be calculated                            | n/a       |                | R -         |                | R -         |                   | R -          |                      | R -          |                               | R -        |                     | R -            |
|               | (Based on equivalent demands)               | n/a       |                | 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                                                                                                        |
| 2026/2027 | 4.3114%                       | Approved escalation percentage                                                                                                        |

# STELLENBOSCH MUNICIPALITY

## SUNDRY TARIFFS

### DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES

| Water Services                                                                                                                                                                                                                                                                                                                              | Tarief/ Tariff<br>2025/26<br>(Incl. VAT)                               | Tarief/ Tariff<br>Excl. VAT<br>2025/26                                 | Tarief/ Tariff<br>Excl. VAT<br>2026/27                                 | 2026/27<br>BTW / VAT<br>15%                                      | Tarief/ Tariff<br>2026/27<br>(Incl. VAT)                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------|
| <b>DIVERSE DIENSTE / SUNDRY SERVICES</b>                                                                                                                                                                                                                                                                                                    |                                                                        |                                                                        |                                                                        |                                                                  |                                                                        |
| <b>Water connections complete</b><br>Contractor provided leading<br>22 mm Water connections (coupling and meter only)                                                                                                                                                                                                                       | R 6 414.99                                                             | R 5 578.25                                                             | R 5 912.95                                                             | R 886.94                                                         | R 6 799.89                                                             |
| <b>Complete connection :</b><br>15mm complete (stopcock + watermeter + box)<br>20mm complete (stopcock + watermeter + box)<br>25mm complete (stopcock + watermeter + box)<br>40mm complete (stopcock + watermeter + box)                                                                                                                    | R 9 232.17<br>R 9 613.76<br>R 13 891.15<br>R 25 624.73                 | R 8 027.97<br>R 8 359.79<br>R 12 079.26<br>R 22 282.37                 | R 8 509.65<br>R 8 861.38<br>R 12 804.01<br>R 23 619.31                 | R 1 276.45<br>R 1 329.21<br>R 1 920.60<br>R 3 542.90             | R 9 786.10<br>R 10 190.59<br>R 14 724.61<br>R 27 162.21                |
| <b>Complete connection : Including road crossing</b><br>15mm complete (stopcock + watermeter + box)<br>20mm complete (stopcock + watermeter + box)<br>25mm complete (stopcock + watermeter + box)<br>40mm complete (stopcock + watermeter + box)<br>Inspection fee on all connections done by Private Contractors (excluding water deposit) | R 34 580.82<br>R 34 994.74<br>R 38 814.05<br>R 49 363.54<br>R 3 251.70 | R 30 070.28<br>R 30 430.21<br>R 33 751.35<br>R 42 924.82<br>R 2 827.56 | R 31 874.50<br>R 32 256.02<br>R 35 776.43<br>R 45 500.31<br>R 2 997.22 | R 4 781.17<br>R 4 838.40<br>R 5 366.46<br>R 6 825.05<br>R 449.58 | R 36 655.67<br>R 37 094.42<br>R 41 142.90<br>R 52 325.36<br>R 3 446.80 |
| <b>Connecton point excluding road crossing</b><br>20mm complete water connection point                                                                                                                                                                                                                                                      |                                                                        | New                                                                    | R 2 948.43                                                             | R 442.26                                                         | R 3 390.70                                                             |
| <b>Connecton point including road crossing</b><br>20mm complete water connection point                                                                                                                                                                                                                                                      |                                                                        | New                                                                    | R 26 343.07                                                            | R 3 951.46                                                       | R 30 294.53                                                            |
| <b>Water Management Device</b><br>22 mm Water connection (stopcock + watermeter + box)                                                                                                                                                                                                                                                      | R 8 016.66                                                             | R 6 971.01                                                             | R 7 389.27                                                             | R 1 108.39                                                       | R 8 497.66                                                             |
| <b>Water miscellaneous tarrifs</b><br>Moving of watermeter sizes up to 25mm diam. Max distance 2m.<br>Moving of watermeter size 40mm diam. Max distance 2m.                                                                                                                                                                                 | R 2 673.24<br>R 6 716.20                                               | R 2 324.56<br>R 5 840.17                                               | R 2 464.03<br>R 6 190.58                                               | R 369.60<br>R 928.59                                             | R 2 833.64<br>R 7 119.17                                               |
| <b>(Does not include reinstatement of paved areas - reinstatement of paved areas actual cost)</b>                                                                                                                                                                                                                                           |                                                                        |                                                                        |                                                                        |                                                                  |                                                                        |
| <b>Test of all water meters (on request of consumer only)</b><br>*In respect of water meter size 15, 20 and 25 mm<br>*In respect of water meter size 40 and 50 mm<br>*In respect of water meter size 80 mm<br>*In respect of water meter size 100 mm<br>*In respect of water meter size 150 mm                                              | R 1 690.41<br>R 2 397.78<br>R 4 177.59<br>R 4 510.74<br>R 5 673.35     | R 1 469.92<br>R 2 085.03<br>R 3 632.69<br>R 3 922.38<br>R 4 933.34     | R 1 558.12<br>R 2 210.13<br>R 3 850.65<br>R 4 157.72<br>R 5 229.35     | R 233.72<br>R 331.52<br>R 577.60<br>R 623.66<br>R 784.40         | R 1 791.84<br>R 2 541.65<br>R 4 428.25<br>R 4 781.38<br>R 6 013.75     |
| <b>Hydrants Standpipes</b><br>15mm-50mm hydrants standpipes rental/month or part of month<br>Refundable deposit per hydrant standpipe                                                                                                                                                                                                       | R 1 672.07<br>R 15 760.08                                              | R 1 453.97<br>R 13 704.42                                              | R 1 541.21<br>R 14 526.68                                              | R 231.18<br>R 2 179.00                                           | R 1 772.39<br>R 16 705.68                                              |
| <b>Reconnection after disconnection due to non-payment:</b><br>Normal hours<br>After hours                                                                                                                                                                                                                                                  | R 668.17<br>R 1 025.56                                                 | R 581.01<br>R 891.79                                                   | R 615.88<br>R 945.30                                                   | R 92.38<br>R 141.79                                              | R 708.26<br>R 1 087.09                                                 |
| <b>Replacement of damaged water meters:</b><br>up to 20 mm.<br>> 20 mm.                                                                                                                                                                                                                                                                     | R 6 240.35                                                             | R 5 426.39                                                             | R 5 751.97                                                             | R 862.80                                                         | R 6 614.77                                                             |
| Call out for repairs to water meter due to tampering (excluding materials)                                                                                                                                                                                                                                                                  | R 1 376.24                                                             | R 1 196.73                                                             | R 1 268.53                                                             | R 190.28                                                         | R 1 458.81                                                             |
| Deliberate call out for private (internal - owners' plumbing ) water related faults (call out fee only)                                                                                                                                                                                                                                     | R 1 376.24                                                             | R 1 196.73                                                             | R 1 268.54                                                             | R 190.28                                                         | R 1 458.82                                                             |
| <b>Sewer Connections( Installed by Developer as development requirement)</b><br>Applicant connects to existing connection.<br>100mm connection by Developer (first connection)<br>150mm connection by Developer (first connection)                                                                                                          | R 2 517.85<br>R 3 018.55                                               | R 2 189.44<br>R 2 624.82                                               | R 2 320.80<br>R 2 782.31                                               | R 348.12<br>R 417.35                                             | R 2 668.93<br>R 3 199.66                                               |
| <b>All new sewer connections (due to subdivision/developments)</b>                                                                                                                                                                                                                                                                          |                                                                        |                                                                        |                                                                        |                                                                  |                                                                        |



| DIREKTORAAT: INFRASTRUKTUUR DIENSTE<br>DIRECTORATE: INFRASTRUCTURE SERVICES                                                   |                                          |                                        |                                        |                             |                                          |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------|----------------------------------------|-----------------------------|------------------------------------------|
| Water Services                                                                                                                | Tarief/ Tariff<br>2025/26<br>(Incl. VAT) | Tarief/ Tariff<br>Excl. VAT<br>2025/26 | Tarief/ Tariff<br>Excl. VAT<br>2026/27 | 2026/27<br>BTW / VAT<br>15% | Tarief/ Tariff<br>2026/27<br>(Incl. VAT) |
| <b>Clearing of block sewer:</b>                                                                                               |                                          |                                        |                                        |                             |                                          |
| <i>Owner responsible to clear private blockage by making use of private contractor</i>                                        |                                          |                                        |                                        |                             |                                          |
| <i>Blockage teams only responsible for clearing municipal main sewer blockages</i>                                            |                                          |                                        |                                        |                             |                                          |
| Private blockages only to be cleared if health hazard occurs and clear instruction is given by Management for owners' account |                                          |                                        |                                        |                             |                                          |
| Normal hours                                                                                                                  | R 1 064.28                               | R 925.46                               | R 980.99                               | R 147.15                    | R 1 128.14                               |
| After hours                                                                                                                   | R 1 475.79                               | R 1 283.30                             | R 1 360.29                             | R 204.04                    | R 1 564.34                               |
| Deliberate call out to private blockage (call out fee only)                                                                   | R 1 376.24                               | R 1 196.73                             | R 1 268.54                             | R 190.28                    | R 1 458.82                               |

| STELLENBOSCH MUNICIPALITY                                                                                                                                                                    |                                |                                                                                                                                                                                                                     |                                        |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| SUNDRY TARIFFS                                                                                                                                                                               |                                |                                                                                                                                                                                                                     |                                        |                                        |
| DIREKTORAAT: INFRASTRUKTUUR DIENSTE<br>DIRECTORATE: INFRASTRUCTURE SERVICES                                                                                                                  |                                |                                                                                                                                                                                                                     |                                        |                                        |
| SERVICES RENDERED                                                                                                                                                                            | UNIT                           | COMMENTS                                                                                                                                                                                                            | Tarief/ Tariff<br>Excl. VAT<br>2025/26 | Tarief/ Tariff<br>Excl. VAT<br>2026/27 |
| Waste Management Services                                                                                                                                                                    |                                |                                                                                                                                                                                                                     | R VAT excl                             |                                        |
| Stellenbosch Landfill Site (Devon Valley Site) and Klapmuts Waste Transfer Station<br>(General waste only - NO Medical or Hazardous Waste)                                                   |                                |                                                                                                                                                                                                                     |                                        |                                        |
| <b>Residents and private companies working within WC024</b>                                                                                                                                  |                                |                                                                                                                                                                                                                     |                                        |                                        |
| Disposal of clean garden waste<br>(ONLY grass cuttings, leaves etc.)<br>*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 | <b>Vehicles with a carrying capacity up to 1,5 tons</b><br>Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done. Limited to 3 loads per week.                   | FREE                                   | Free                                   |
| Disposal of clean garden waste<br>(ONLY grass cuttings, leaves etc.)<br>*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 | <b>Vehicle with a carrying capacity exceeding 1,5 tons.</b> Must show proof of where in WC024 work is being done.                                                                                                   | R 28.82                                | R30.87                                 |
| Disposal of clean builders' rubble<br>(No plastic, iron, wood, etc.)<br>*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 | <b>Vehicles with a carrying capacity up to 1,5 tons</b><br>No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood). Limited to 3 loads per week                           | FREE                                   | Free                                   |
| Disposal of clean builders' rubble<br>(No plastic, iron, wood, etc.)<br>*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 | <b>Vehicle with a carry capacity exceeding 1,5 tons</b><br>No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood). Must show proof of where in WC024 work is being done. | R 28.82                                | R30.87                                 |
| Disposal of general waste based on actual mass<br>* 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 646.51                               | R771.96                                |
| Disposal of general waste based on actual mass<br>* 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 323.25                               | R385.96                                |
| Disposal of general waste based on actual mass<br>* 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 161.65                               | R193.00                                |
| Disposal of soil                                                                                                                                                                             | Per metric ton or part thereof | <b>Vehicle with a carrying capacity up to 1.5 tons</b><br>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 | <b>Vehicle with a carrying capacity exceeding 1.5 tons.</b> Only soil from within WC024 allowed. Proof of origin of waste to be declared by user at disposal facility (written proof if requested)                  | R 28.82                                | R30.87                                 |
| Disposal Household Hazardous Waste                                                                                                                                                           | Car, trailer, LDV              | <b>Vehicle with a carrying capacity up to 1.5 tons</b><br>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                                   |
| <b>Interdepartmental Municipal Charges<br/>at Stellenbosch Landfill Site and Klapmuts Waste Transfer Station.</b>                                                                            |                                |                                                                                                                                                                                                                     |                                        |                                        |
| Disposal of general waste based on actual mass<br>* 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 646.51                               | R771.96                                |
| Disposal of general waste based on actual mass<br>* 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 323.25                               | R385.96                                |

| DIREKTORAAT: INFRASTRUKTUUR DIENSTE<br>DIRECTORATE: INFRASTRUCTURE SERVICES                                                                                                                                          |                                |                                                                                                                                                                                                                                                                           |                                        |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| SERVICES RENDERED                                                                                                                                                                                                    | UNIT                           | COMMENTS                                                                                                                                                                                                                                                                  | Tarief/ Tariff<br>Excl. VAT<br>2025/26 | Tarief/ Tariff<br>Excl. VAT<br>2026/27 |
| Disposal of general waste based on actual mass<br>* 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 161.65                               | <b>R193.00</b>                         |
| Disposal of clean garden waste (ONLY grass cuttings, leaves etc.)<br>*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 | <b>Vehicle with a carrying capacity up to 1.5 tons</b><br>Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done. Limited to 3 loads per week.                                                                          | FREE                                   | <b>Free</b>                            |
| Disposal of clean garden waste (ONLY grass cuttings, leaves etc.)<br>*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 | <b>Vehicle with a carrying capacity exceeding 1.5 tons.</b> Must show proof of where in WC024 work is being done                                                                                                                                                          | R 28.82                                | <b>R30.87</b>                          |
| Disposal of clean builders' rubble (No plastic, iron, wood, etc.)<br>*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 | <b>Vehicle with a carrying capacity up to 1.5 tons</b> No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood). Must show proof of where in WC024 work is being done. Limited to 3 loads per week                               | FREE                                   | <b>Free</b>                            |
| Disposal of clean builders' rubble (No plastic, iron, wood, etc.)<br>*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 | <b>Vehicle with a carrying capacity exceeding 1.5 tons.</b> No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood). Must show proof of where in WC024 work is being done.                                                      | R 28.82                                | <b>R30.87</b>                          |
| <b>Klapmuts Transfer Station</b>                                                                                                                                                                                     |                                |                                                                                                                                                                                                                                                                           |                                        |                                        |
| 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 646.51                               | <b>R771.96</b>                         |
| 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 323.25                               | <b>R385.96</b>                         |
| 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 161.65                               | <b>R193.00</b>                         |
| Disposal of clean garden waste (ONLY grass cuttings, leaves etc.)<br>*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 | <b>Vehicle with a carry capacity up to 1.5 tons.</b> Must show the latest account that reflects WC024 residency or proof of where in WC024 work is being done. Limited to 3 loads per week                                                                                | FREE                                   | <b>FREE</b>                            |
| Disposal of clean builders' rubble (No plastic, iron, wood, etc.)<br>*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 | <b>Vehicle with a carrying capacity up to 1.5 tons</b> No material other than clean builder's rubble may form part of the load (eg. plastic, iron, wood). Must show proof of where in WC024 work is being done. Limited to 3 loads per week.                              | FREE                                   | <b>FREE</b>                            |
| <b>Franschhoek Drop-off</b>                                                                                                                                                                                          |                                |                                                                                                                                                                                                                                                                           |                                        |                                        |
| <b>Residential properties ONLY</b>                                                                                                                                                                                   |                                |                                                                                                                                                                                                                                                                           |                                        |                                        |
| Disposal of garage waste.<br><br>* 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              | <b>Vehicles with a carrying capacity up to 1.5 tons.</b> 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                                   | <b>FREE</b>                            |
| Disposal of clean garden waste (ONLY grass cuttings, leaves etc.)<br>*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 | <b>Vehicles with a carry capacity up to 1.5 tons</b> 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                                   | <b>FREE</b>                            |
| Disposal of clean builders' rubble (No plastic, iron, wood, etc.)<br>*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 | <b>Vehicles with a carry capacity up to 1.5 tons</b> 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                                   | <b>FREE</b>                            |
| <b>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</b> |                                |                                                                                                                                                                                                                                                                           |                                        |                                        |
| <b>Stellenbosch Waste Material Recovery facility</b>                                                                                                                                                                 |                                |                                                                                                                                                                                                                                                                           |                                        |                                        |

| DIREKTORAAT: INFRASTRUKTUUR DIENSTE<br>DIRECTORATE: INFRASTRUCTURE SERVICES                                                                                                                |                                |                                                                                                                                                                                                                                                                                                                                                                                                                  |                                        |                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| SERVICES RENDERED                                                                                                                                                                          | UNIT                           | COMMENTS                                                                                                                                                                                                                                                                                                                                                                                                         | Tarief/ Tariff<br>Excl. VAT<br>2025/26 | Tarief/ Tariff<br>Excl. VAT<br>2026/27 |
| Disposal of garage waste.<br><br>* 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              | <b>Vehicles with a carrying capacity up to 1.5 tons.</b><br>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 will 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              | <b>Vehicle with a carrying capacity up to 1.5 tons</b><br>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                                   |
| <b>Replacement of bin or lid or wheel or axel</b>                                                                                                                                          |                                |                                                                                                                                                                                                                                                                                                                                                                                                                  |                                        |                                        |
| <b>For bin age up to 5 years</b>                                                                                                                                                           |                                | 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                                   |
| <b>Hiring and servicing of 240ℓ bins</b>                                                                                                                                                   |                                |                                                                                                                                                                                                                                                                                                                                                                                                                  |                                        |                                        |
| 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 82.14                                | <b>R87.80</b>                          |
| Servicing of event bins                                                                                                                                                                    | Per lift                       | A charge to empty a event bin.                                                                                                                                                                                                                                                                                                                                                                                   | R 71.35                                | <b>R76.27</b>                          |
| 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 municipal wheelie bins for events taking place over a weekend in WC024                                                                                                                                                                                                                                                                                                     | R 4 082.42                             | <b>R4 364.10</b>                       |
| 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 municipal wheelie bins for events taking place over a weekend in WC024                                                                                                                                                                                                                                                                                                     | R 5 381.38                             | <b>R5 752.70</b>                       |

# STELLENBOSCH MUNICIPALITY

## SUNDRY TARIFFS

### DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES

| SERVICE RENDERED                                                                                                         | Tarief/ Tariff<br>2025/26<br>(Incl. VAT) | Tarief/ Tariff<br>Excl. VAT<br>2026/27 | 2026/27<br>BTW / VAT<br>15% | Tarief/ Tariff<br>2026/27<br>(Incl. VAT) |
|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------|-----------------------------|------------------------------------------|
| *Industrial Effluent Treatment Basic Tariff (T): R/kl effluent discharge excluding penalties and contract arrangements.  | R 19.56                                  | R 17.79                                | R 3.14                      | R 20.93                                  |
| *Industrial Effluent Conveyancy Basic Tariff (C): R/kl effluent discharge excluding penalties and contract arrangements. | R 8.90                                   | R 8.09                                 | R 1.43                      | R 9.52                                   |
| Clearance of septic tanks: per 5 000 litre of part thereof                                                               | R 2 483.15                               | R 2 258.42                             | R 398.55                    | R 2 656.97                               |
| Waste Water disposal at designated facility per kl                                                                       | R 156.52                                 | R 142.35                               | R 25.12                     | R 167.48                                 |
| Chemical toilet disposal at designated facility per toilet                                                               | R 152.95                                 | R 139.11                               | R 24.55                     | R 163.66                                 |
| * 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<br>2025/26<br>(Incl. VAT) | Excl. VAT<br>2025/26 | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff<br>2026/27<br>(Incl. VAT) |
|-------------------------------------------------------|----------------------------------|----------------------|----------------------|--------------------|----------------------------------|
| <b>PARAMETERS</b>                                     |                                  |                      |                      |                    |                                  |
| <b>PHYSICAL ANALYSIS</b>                              |                                  |                      |                      |                    |                                  |
| Temperature                                           | 63.68                            | 55.38                | R 58.70              | R 8.81             | R 67.51                          |
| Ph @ 25°C                                             | 63.68                            | 55.38                | R 58.70              | R 8.81             | R 67.51                          |
| Electrical conductivity @ 25°Cms <sup>-1</sup>        | 63.68                            | 55.38                | R 58.70              | R 8.81             | R 67.51                          |
| Turbidity (NTU)                                       | 63.68                            | 55.38                | R 58.70              | R 8.81             | R 67.51                          |
| Total suspended solids (TSS) 105°C mg/1               | 167.04                           | 145.25               | R 153.97             | R 23.10            | R 177.06                         |
| Total dissolved solids (TDS-gravimetric) mg/1         | 167.04                           | 145.25               | R 153.97             | R 23.10            | R 177.06                         |
| Inorganic dissolved solids (VSS) @600°Cmg/1           | 266.43                           | 231.68               | R 245.58             | R 36.84            | R 282.41                         |
| Settle able solids@ 30min in ml                       | 171.32                           | 148.97               | R 157.91             | R 23.69            | R 181.60                         |
| Volatile organic matter percentage (%)                | 266.22                           | 231.50               | R 245.39             | R 36.81            | R 282.19                         |
| <b>CHEMICAL ANALYSIS</b>                              |                                  |                      |                      |                    |                                  |
| NITRATE (NO <sup>-3</sup> ) mg/1                      | 218.20                           | 189.74               | R 201.12             | R 30.17            | R 231.29                         |
| NITRITE (NO <sup>-2</sup> ) mg/1                      | 218.72                           | 190.19               | R 201.60             | R 30.24            | R 231.84                         |
| ORTHO PHOSPHATE (PO <sup>-3</sup> 4) mg/1             | 125.70                           | 109.30               | R 115.86             | R 17.38            | R 133.24                         |
| TOTAL PHOSPHATE (PO <sup>-3</sup> 4) mg/1             | 494.86                           | 430.31               | R 456.13             | R 68.42            | R 524.55                         |
| AMMONIA as N (NH3) mg/1                               | 125.59                           | 109.21               | R 115.76             | R 17.36            | R 133.13                         |
| SULPHIDES (S) mg/1                                    | 323.64                           | 281.43               | R 298.31             | R 44.75            | R 343.06                         |
| SULPHATE (SO <sup>-2</sup> 4) (total) mg/1            | 133.21                           | 115.84               | R 122.79             | R 18.42            | R 141.21                         |
| FREE & TOTAL residual chlorine (CL <sup>-2</sup> )    | 95.16                            | 82.75                | R 87.71              | R 13.16            | R 100.87                         |
| CHLORIDE as Cl mg/1                                   | 133.18                           | 115.81               | R 122.76             | R 18.41            | R 141.17                         |
| PHENOLIS (C6H5OH)                                     | 627.97                           | 546.06               | R 578.82             | R 86.82            | R 665.64                         |
| COD unfiltered mg/1                                   | 266.17                           | 231.45               | R 245.34             | R 36.80            | R 282.14                         |
| COD filtered mg/1                                     | 304.53                           | 264.81               | R 280.70             | R 42.11            | R 322.81                         |
| COD dilution (included in unfiltered) mg/1            | 266.43                           | 231.68               | R 245.58             | R 36.84            | R 282.41                         |
| PHENOLIS C6H5OH (total) mg/1                          | 628.02                           | 546.10               | R 578.87             | R 86.83            | R 665.70                         |
| CHROMATE TEST (CHROMIUM cr6+) as Cr mg/1              | 759.41                           | 660.35               | R 699.97             | R 105.00           | R 804.97                         |
| CYANIDE as CN                                         | 628.12                           | 546.19               | R 578.97             | R 86.84            | R 665.81                         |
| SULPHIDES (SO <sup>-2</sup> 3) mg/1                   | 628.02                           | 546.10               | R 578.87             | R 86.83            | R 665.70                         |
| <b>MICROBIOLOGICAL &amp; BACTERIOLOGICAL ANALYSIS</b> |                                  |                      |                      |                    |                                  |
| FAECAL COLIFORMS COUNT/100ml                          | 468.23                           | 407.16               | R 431.59             | R 64.74            | R 496.33                         |
| E.COLI COUNT/100ml                                    | 468.23                           | 407.16               | R 431.59             | R 64.74            | R 496.33                         |

# STELLENBOSCH MUNICIPALITY

## SUNDRY TARIFFS

### DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES

| ROADS TRANSPORT & STORMWATER                                               | Tariff<br>2025/26<br>(Excl. VAT) | 2025/26<br>VAT 15% | Tariff 2025/26<br>(Incl. VAT) | Tariff<br>2026/27<br>(Excl. VAT) | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
|----------------------------------------------------------------------------|----------------------------------|--------------------|-------------------------------|----------------------------------|--------------------|-------------------------------|
| <b>ROADS TRANSPORT &amp; STORMWATER</b>                                    |                                  |                    |                               |                                  |                    |                               |
| Lowering of kerbs ( the tariff remains the same already adequately priced) | 658.51                           | 98.78              | 757.28                        | R 724.37                         | R 108.66           | R 833.03                      |
| Inspection fee for the construction of facility signs                      | 323.18                           | 48.48              | 371.66                        | R 355.50                         | R 53.33            | R 408.83                      |
| Construction of facility sign                                              | 1 149.11                         | 172.37             | 1 321.48                      | R 1 264.03                       | R 189.61           | R 1 453.64                    |
| 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)          | 8 689.89                         | 1 303.48           | 9 993.37                      | R 9 558.89                       | R 1 433.83         | R 10 992.72                   |
| <b>Development Charge (DC) - Parking</b>                                   |                                  |                    |                               |                                  |                    |                               |
| Per parking bay                                                            | 193 122.13                       | 28 968.32          | 222 090.44                    | R 212 434.36                     | R 31 865.15        | R 244 299.51                  |

# STELLENBOSCH MUNICIPALITY

## WAYLEAVE TARIFFS

### DIREKTORAAT: INFRASTRUKTUUR DIENSTE DIRECTORATE: INFRASTRUCTURE SERVICES

| ASSET MANAGEMENT AND SYSTEMS SECTION<br>WAYLEAVE ADMINISTRATION TARIFFS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Unit                                                  | Tariff 2025/26<br>(Incl. VAT) | Tariff 2026/27<br>(Excl. VAT) | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------|-------------------------------|--------------------|-------------------------------|
| <b>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</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | per application                                       | R 579.30                      | R 519.86                      | R 77.98            | R 597.84                      |
| PLUS: Inspection Fee (once-off)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | per application                                       | R 1 209.59                    | R 1 085.48                    | R 162.82           | R 1 248.30                    |
| 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.<br>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.                                                                                                                                                                                                                        |                                                       |                               |                               |                    |                               |
| <b>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)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | per application                                       | R 1 158.61                    | R 1 039.73                    | R 155.96           | R 1 195.69                    |
| PLUS: Inspection Fee (once-off)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | per application                                       | R 2 419.18                    | R 2 170.95                    | R 325.64           | R 2 496.59                    |
| 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.<br>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.                                                                                                                                                                                                                                                                                                                                  |                                                       |                               |                               |                    |                               |
| <b>1.3 Administration fee for a wayleave or permit to use the road reserve to install an underground service</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | per application                                       | R 3 475.83                    | R 3 119.18                    | R 467.88           | R 3 587.06                    |
| PLUS: Inspection Fee (per month, based on the total construction duration)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | per month of construction, per application            | R 2 419.18                    | R 2 170.95                    | R 325.64           | R 2 496.59                    |
| 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.<br>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.                                                                                                                                                                                                                                                                                                                                                                                                        |                                                       |                               |                               |                    |                               |
| <b>1.4 Tariff for authorised trenching across a municipal roadway (per metre of trenching)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Per m measured from 0.5m behind the kerb or road edge | R 6 047.95                    | R 5 427.37                    | R 814.11           | R 6 241.48                    |
| 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. |                                                       |                               |                               |                    |                               |
| <b>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 &amp; inspection fee under tariff 1.1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | per month                                             | R 1 814.38                    | R 1 628.21                    | R 244.23           | R 1 872.44                    |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                       |                               |                               |                    |                               |
| <b>1.6 Tariff for unauthorised commencement of use of the road reserve</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | per month                                             | R 6 047.95                    | R 5 427.37                    | R 814.11           | R 6 241.48                    |
| For the commencement of use of the road reserve (i.e. encroachment) without an approved wayleave or before Stellenbosch Municipality issues a wayleave.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                       |                               |                               |                    |                               |
| <b>1.7 Tariff for unauthorised use of the road reserve to install an underground service</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                       |                               |                               |                    |                               |
| Where construction period was 10 working days or less (200% of admin & inspection fee under tariff 1.2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | per application                                       | R 7 257.53                    | R 6 512.85                    | R 976.93           | R 7 489.78                    |
| Where construction period was more than 10 working days (200% of admin & inspection fee under tariff 1.3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | per application                                       | R 12 095.89                   | R 10 854.75                   | R 1 628.21         | R 12 482.96                   |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                       |                               |                               |                    |                               |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                       |   |           |             |            |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---|-----------|-------------|------------|-------------|
| <b>1.8 Tariff for unauthorised trenching across a municipal roadway (per metre of trenching) (200% of tariff 1.6)</b><br><br>For commencement of a roadway trench without written authorisation or before the Municipality issues written authorisation for the roadway trench. Includes a 100% surcharge.<br>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 | 12 095.89 | R 10 854.75 | R 1 628.21 | R 12 482.96 |
| <b>1.9 Tariff for unauthorised after-hours use of the road reserve for the installation of an underground service</b><br>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 | 6 047.95  | R 5 427.37  | R 814.11   | R 6 241.48  |
| <b>1.10 Tariff for excavations being left open for longer than ten working days</b><br>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 | 6 047.95  | R 5 427.37  | R 814.11   | R 6 241.48  |
| <b>1.11 Tariff for unauthorised site abandonment for a period exceeding 14 days</b><br>The wayleave holder may not leave the site for more than fourteen days without permanently reinstating the site.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | per occasion                                          | R | 6 047.95  | R 5 427.37  | R 814.11   | R 6 241.48  |
| <b>1.12 Tariff for not cleaning or reinstating the road reserve within 14 days of completion</b><br>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 | 6 047.95  | R 5 427.37  | R 814.11   | R 6 241.48  |
| <b>WAYLEAVE ADMINISTRATION REFUNDABLE DEPOSITS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                       |   |           |             |            |             |
| <b>2.1 Services Deposit</b><br>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.<br>This deposit is paid into the recoverable cost account of Stellenbosch Municipality.<br>After completion, damages will be assessed, the site will be inspected, and all additional costs will be communicated to the applicant.<br>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                                       |   |           |             |            |             |
| <b>2.2 Bank Guarantee / Appropriate Business Insurance</b><br>Another acceptable form of partial deposit is a bank guarantee as surety in favour of Stellenbosch Municipality or appropriate business insurance.<br>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                                       |   |           |             |            |             |
| <b>WAYLEAVE ADMINISTRATION TARIFF NOTES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                       |   |           |             |            |             |
| 3.1 Unless the context indicates otherwise, 'road reserve' includes a roadway, sidewalk footway and verge.<br><br>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.<br><br>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.<br>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 RENDERED                               | TYPE | COMMENTS                                                                                                                                    | INTERVAL | R/M2    | TOTAL PER MONTH | TOTAL PER DAY | TOTAL PER WEEK | TOTAL PER YEAR | DEPOSIT REQUIRED |
|-------------------------------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|-----------------|---------------|----------------|----------------|------------------|
|                                                 |      |                                                                                                                                             | m2       |         |                 |               |                |                |                  |
| <b>Rentals : Kayamandi Economic Corridor</b>    |      |                                                                                                                                             |          |         |                 |               |                |                |                  |
| Formal Kiosks                                   |      | 30% discount for Non-Profitable Organisations. In the case of meritorious cases, the Accounting Officer may grant discounts larger than 30% | 10       | R 40.00 | R 400.00        |               |                | R 4, 800.00    | Full amount      |
|                                                 |      |                                                                                                                                             | 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       | R40.00  | 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 | R560.00         | 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       | R40.00  | 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       | R40.00  | 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       | R40.00  | R 880.00        | R -           | R -            | R 10, 560.00   | Full amount      |
| Informal Kiosks                                 |      |                                                                                                                                             | 10       | R 20.00 | R 200.00        | R 40.00       |                | R 1, 800.00    |                  |
| 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 40 000.00     | R 3000.00     | R 15 000.00    | R -            | R -              |
| Amphi Threatre                                  |      | 30% discount for Non-Profitable organisations. In the case of meritorious cases, the Accounting Officer may grant discounts larger than 30% | per day  | R -     | R -             | R 1000.00     | R -            | R -            | R -              |
| <b>Rentals: Local Economic Development Hubs</b> |      |                                                                                                                                             |          |         |                 |               |                |                |                  |
| Erven 2751& 6314<br>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      |

| DIREKTORAAT: BEPLANNING EN ONTWIKKELING DIENSTE<br>DIRECTORATE: PLANNING AND DEVELOPMENT SERVICES |               |                                                                                                      |           |         |                 |               |                |                |                  |
|---------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------|-----------|---------|-----------------|---------------|----------------|----------------|------------------|
| SERVICES RENDERED                                                                                 | TYPE          | COMMENTS                                                                                             | INTERVAL  | R/M2    | TOTAL PER MONTH | TOTAL PER DAY | TOTAL PER WEEK | TOTAL PER YEAR | DEPOSIT REQUIRED |
|                                                                                                   |               |                                                                                                      | m2        |         |                 |               |                |                |                  |
| 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 75.00        | R 1 570.00     |                  |
| Idas Valley                                                                                       |               |                                                                                                      |           |         |                 |               |                |                |                  |
|                                                                                                   | Open Kiosks   |                                                                                                      | per kiosk |         | R95.00          | R 16.00       | R 38.00        | R 783.00       |                  |
| Cloetesville                                                                                      |               |                                                                                                      |           |         |                 |               |                |                |                  |
|                                                                                                   | Open Kiosks   |                                                                                                      | per kiosk |         | R95.00          | R 16.00       | R 38.00        | R 783.00       |                  |
| Kayamandi                                                                                         |               |                                                                                                      |           |         |                 |               |                |                |                  |
|                                                                                                   | Open Kiosks   |                                                                                                      | per kiosk |         | R95.00          | R 16.00       | R 38.00        | R 783.00       | R -              |
|                                                                                                   |               |                                                                                                      |           |         |                 |               |                |                |                  |
| Kayamandi Bridge                                                                                  |               |                                                                                                      |           |         |                 |               |                |                |                  |
|                                                                                                   | Closed Kiosks |                                                                                                      | 12.00     | R 40.00 | R 480.00        | R -           | R -            | R 5, 760.00    |                  |
|                                                                                                   | Food Kiosks   |                                                                                                      | 12.00     | R 50.00 | R 600.00        | R -           | R -            | R 7, 200.00    | R -              |
|                                                                                                   |               |                                                                                                      |           |         |                 |               |                |                |                  |
| Klapmuts                                                                                          |               |                                                                                                      |           |         |                 |               |                |                |                  |
|                                                                                                   | Open Kiosks   |                                                                                                      | per kiosk |         | R 95.00         | R 16.00       | R 38.00        | R 783.00       | R -              |
|                                                                                                   | Closed Kiosks |                                                                                                      | per kiosk | R 20.00 | 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 -     | R95.00          | R 16.00       | R 38.00        | R 783.00       |                  |
|                                                                                                   | Closed Kiosks |                                                                                                      | per kiosk | R 20.00 | R 200.00        | R -           | R -            | R 1, 400.00    | R -              |

| DIREKTORAAT: BEPLANNING EN ONTWIKKELING DIENSTE<br>DIRECTORATE: PLANNING AND DEVELOPMENT SERVICES |                              |                                                                                                                                                                                          |            |      |                 |               |                |                |                  |
|---------------------------------------------------------------------------------------------------|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------|-----------------|---------------|----------------|----------------|------------------|
| SERVICES RENDERED                                                                                 | TYPE                         | COMMENTS                                                                                                                                                                                 | INTERVAL   | R/M2 | TOTAL PER MONTH | TOTAL PER DAY | TOTAL PER WEEK | TOTAL PER YEAR | DEPOSIT REQUIRED |
|                                                                                                   |                              |                                                                                                                                                                                          | m2         |      |                 |               |                |                |                  |
|                                                                                                   |                              |                                                                                                                                                                                          |            |      |                 |               |                |                |                  |
| Foodtrucks                                                                                        |                              |                                                                                                                                                                                          |            |      |                 |               |                |                |                  |
|                                                                                                   | Mobile                       |                                                                                                                                                                                          | per mobile | R -  | R 250.00        | R 50.00       | R 350.00       | R 2, 700.00    | R -              |
|                                                                                                   |                              |                                                                                                                                                                                          |            |      |                 |               |                |                |                  |
| 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 off payment, valid as long as the business is in operation.                                                                                   |            |      |                 |               |                | R 200.00       |                  |
|                                                                                                   |                              | Spaza Shop license application fee is a once off payment, valid as long as the business is in operation and specific to the registered licence holder, property owner and shop operator. |            |      |                 |               |                | R 200.00       |                  |

# 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 2025/26<br>(Incl. VAT)                   | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|----------------------|--------------------|-------------------------------|
| <b>LAND USE MANAGEMENT FEES</b>                                                                                                                                                                                            |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
| <b>REZONING &amp; DETERMINATION OF A ZONING</b>                                                                                                                                                                            |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
| Rezoning, inclusive of a determination of a zoning                                                                                                                                                                         | Per application per property           |                                                                                                                                                                                                                                        | R 10 800.00                                     | R 9 739.13           | R 1 460.87         | <b>R 11 200.00</b>            |
| <b>PERMANENT DEPARTURE</b>                                                                                                                                                                                                 |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
| 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 2 434.78           | R 365.22           | <b>R 2 800.00</b>             |
| <b>TEMPORARY DEPARTURE &amp; PERMISSION IN TERMS OF THE ZONING SCHEME (ADDITIONAL USES &amp; TECHNICAL APPROVALS) &amp; PERMISSION IN TERMS OF CONDITION OF TITLE DEED &amp; CONSENT USE IN TERMS OF THE ZONING SCHEME</b> |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
| Submitted in urban and rural areas                                                                                                                                                                                         | Per application per property           |                                                                                                                                                                                                                                        | R 2 700.00                                      | R 2 434.78           | R 365.22           | <b>R 2 800.00</b>             |
| 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            | <b>R 220.00</b>               |
| <b>SUBDIVISION &amp; CONSOLIDATION &amp; AMENDMENT OR CANCELLATION OF SUBDIVISION PLAN (GENERAL PLAN/DIAGRAM)</b>                                                                                                          |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
| 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 4 913.04           | R 736.96           | <b>R 5 650.00</b>             |
| <b>EXEMPTION CERTIFICATES (SUBDIVISION / CONSOLIDATION) ADMINISTRATIVE FEE</b>                                                                                                                                             |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
|                                                                                                                                                                                                                            | Per request                            |                                                                                                                                                                                                                                        | R 1 100.00                                      | R 991.30             | R 148.70           | <b>R 1 140.00</b>             |
| <b>REMOVAL, SUSPENSION OR AMENDMENT OF RESTRICTIVE TITLE DEED CONDITIONS</b>                                                                                                                                               |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
| Removal, suspension or amendment                                                                                                                                                                                           | Per application per property           |                                                                                                                                                                                                                                        | R 2 700.00                                      | R 2 434.78           | R 365.22           | <b>R 2 800.00</b>             |
| <b>AMENDMENT, DELETION OR IMPOSITION OF CONDITIONS IN RESPECT OF AN EXISTING APPROVAL</b>                                                                                                                                  |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
| Amendment of conditions of approval (by the deletion, imposition or amendment of conditions)                                                                                                                               | Per application                        | Per application                                                                                                                                                                                                                        | R 5 450.00                                      | R 4 913.04           | R 736.96           | <b>R 5 650.00</b>             |
| <b>EXTENSION OF VALIDITY OF APPROVAL</b>                                                                                                                                                                                   |                                        |                                                                                                                                                                                                                                        |                                                 |                      |                    |                               |
| Extension of validity period of an approval                                                                                                                                                                                | Per application                        | Per application                                                                                                                                                                                                                        | 50% of current application fee inclusive of VAT |                      |                    |                               |

| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                                                                                                                                                                           |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|--------------------|-------------------------------|
| To be read in conjunction with the Tariff Rules.                                                                                                                                                                                                                               |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                                                                                                                                                                                              | UNIT                                 | REMARKS                                                                                                                                                                                                                                                                                                                                                 | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| <b>PERMISSION IN TERMS OF CONDITION OF APPROVAL / ADMINISTRATIVE PERMISSIONS OR APPROVALS</b>                                                                                                                                                                                  |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| 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 2 434.78           | R 365.22           | R 2 800.00                    |
| <b>CLOSURE OF PUBLIC PLACE OR ROAD OR PART THEREOF</b>                                                                                                                                                                                                                         |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| Closure of Public Place / Roads or Part thereof                                                                                                                                                                                                                                | Per application                      | Per application                                                                                                                                                                                                                                                                                                                                         | R 5 450.00                    | R 4 913.04           | R 736.96           | R 5 650.00                    |
| <b>DIESTABLISHMENT OF HOME OWNERS ASSOCIATION</b>                                                                                                                                                                                                                              |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| Disestablishment of HOA                                                                                                                                                                                                                                                        | Per application                      | Per application                                                                                                                                                                                                                                                                                                                                         | R 2 700.00                    | R 2 434.78           | R 365.22           | R 2 800.00                    |
| <b>RECTIFY A FAILURE OF A HOME OWNERS ASSOCIATION TO MEET ITS OBLIGATIONS</b>                                                                                                                                                                                                  |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| Rectification                                                                                                                                                                                                                                                                  | Per application                      | Per application                                                                                                                                                                                                                                                                                                                                         | R 2 700.00                    | R 2 434.78           | R 365.22           | R 2 800.00                    |
| <b>PERMISSION FOR RECONSTRUCTION OF EXISTING BUILDING CONSTITUTING A NON-CONFORMING USE</b>                                                                                                                                                                                    |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| 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 4 913.04           | R 736.96           | R 5 650.00                    |
| <b>NAMING AND NUMBERING OF STREETS AND PUBLIC PLACES / BUILDINGS</b>                                                                                                                                                                                                           |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| Naming and numbering of streets, Places and Buildings                                                                                                                                                                                                                          | Per application                      | Per application                                                                                                                                                                                                                                                                                                                                         | R 2 700.00                    | R 2 434.78           | R 365.22           | R 2 800.00                    |
| Renaming of Streets, Places and Buildings                                                                                                                                                                                                                                      | Per application                      | Per application                                                                                                                                                                                                                                                                                                                                         | R 5 450.00                    | R 4 913.04           | R 736.96           | R 5 650.00                    |
| <b>ADVERTISING FEES</b>                                                                                                                                                                                                                                                        |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| Advertisements in the press ( <b>All advertisements</b> )                                                                                                                                                                                                                      | 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                 |                      |                    |                               |
| Serving of notices                                                                                                                                                                                                                                                             | For every 10 letters or part thereof |                                                                                                                                                                                                                                                                                                                                                         | R 900.00                      | R 808.70             | R 121.30           | R 930.00                      |
| <b>OTHER</b>                                                                                                                                                                                                                                                                   |                                      |                                                                                                                                                                                                                                                                                                                                                         |                               |                      |                    |                               |
| Appeals submitted by Applicant                                                                                                                                                                                                                                                 | Administration cost per appeal       |                                                                                                                                                                                                                                                                                                                                                         | R 2 700.00                    | R 2 434.78           | R 365.22           | R 2 800.00                    |
| Appeals submitted by parties other than the applicant                                                                                                                                                                                                                          |                                      |                                                                                                                                                                                                                                                                                                                                                         | R 1 150.00                    | R 1 043.48           | R 156.52           | R 1 200.00                    |
| Intervener Status for all applicants                                                                                                                                                                                                                                           | Per application                      |                                                                                                                                                                                                                                                                                                                                                         | R 5 450.00                    | R 4 913.04           | R 736.96           | R 5 650.00                    |
| Transfer Clearance                                                                                                                                                                                                                                                             | Per transferable erf                 | Inclusive of POA and CRT                                                                                                                                                                                                                                                                                                                                | R 580.00                      | R 521.74             | R 78.26            | R 600.00                      |
| Zoning Certificate                                                                                                                                                                                                                                                             | Per erf                              | Provincial and national government and NGOs will be exempted from application fees,                                                                                                                                                                                                                                                                     | R 580.00                      | R 521.74             | R 78.26            | R 600.00                      |

| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                                                                                                                                                                                                                                              |                                                                                                                                                                                      |         |                               |                      |                    |                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------------------|----------------------|--------------------|-------------------------------|
| To be read in conjunction with the Tariff Rules.                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                      |         |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                                                                                                                                                                                                                                                                 | UNIT                                                                                                                                                                                 | REMARKS | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| <b>CONTRAVENTION PENALTY</b>                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                      |         |                               |                      |                    |                               |
| 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. |                                                                                                                                                                                      |         |                               |                      |                    |                               |
| 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 distinguishable structure for which an land use approval is required for the the departures required to authorise the changes, additions or development. |         | R 5 000.00                    | R -                  | R -                | R -                           |
| 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 unauthorised land use activity.                                               | Per application and per Dwelling Unit where applicable                                                                                                                               |         | R 10 000.00                   | R -                  | R -                | R -                           |
| 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 unauthorised land use activity.                                                  | Per application and per Dwelling Unit where applicable                                                                                                                               |         | R 25 000.00                   | R -                  | R -                | R -                           |
| 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                                                                                                                         |                                                                                                                                                                                      |         |                               |                      |                    |                               |
| 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 distinguishable structure for which an land use approval is required for the the departures required to authorise the changes, additions or development. |         | R 10 000.00                   | R -                  | R -                | R -                           |
| 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 unauthorised 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 dwelling unit where 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 Dwelling Unit or separate structures where applicable                                                                                                        |         | R 50 000.00                   | R -                  | R -                | R -                           |

| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                      |                    |                               |
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| To be read in conjunction with the Tariff Rules.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | UNIT                                                                                                                                                                                                                                                                | REMARKS                                                                                                                                                                                                                                                                                                                                                                                           | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| <b>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.</b>                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                      |                    |                               |
| 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 distinguishable structure for which an land use approval is required for the the departures required to authorise the changes, additions or development.                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                   | R 50 000.00                   | R -                  | R -                | R -                           |
| 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 unauthorised land use activity.                                                                                                                                                                                                                                                                                    | Per application or each required type of approval granted or associated separate structure as may be applicable.                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                   | R 100 000.00                  | R -                  | R -                | R -                           |
| The retrospective approval of any unauthorised 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 250 000.00                  | R -                  | R -                | R -                           |
| <b>The retrospective approval of any unauthorised deviation from or non-compliance to any prescribed development parameter that resulted from the unauthorised commencement of any development, structural changes or additions to existing structures or buildings, or newly built structures or buildings, and includes, but is not necessarily limited to, application types such as permanent departures, permission required to the Zoning Scheme, permission required to the Title Deed, the removal, suspension or amendment of any restrictive title deed conditions.</b> |                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                      |                    |                               |
| The retrospective approval of any unauthorised permanent departure from a prescribed development parameter that resulted from the unauthorised commencement of any land use activity or structural changes or additions to existing structures or buildings, or newly built structures or buildings.                                                                                                                                                                                                                                                                              | Minimum tariff to rectify any land use contravention related to a deviation or non-compliance to any development parameter, and which application relates to and includes a single land use item or activity related to a land use application type being approved. | Only 25% of the tariff rate will apply in instances where the application concerns the main dwelling unit which is the primary dwelling unit of the subject property as well as the second dwelling unit up to a maximum size of 60m <sup>2</sup> where both units will continue to be used for the purpose as a primary and permanent residence of a family and with no change in the base zone. | New                           | R 8 695.65           | R 1 304.35         | R 10 000.00                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional land use item or activity related to a land use application type.                                                                                            | Only 25% of the tariff rate will apply in instances where the application concerns the main dwelling unit which is the primary dwelling unit of the subject property as well as the second dwelling unit up to a maximum size of 60m <sup>2</sup> where both units will continue to be used for the purpose as a primary and permanent residence of a family and with no change in the base zone. | New                           | R 1 739.13           | R 260.87           | R 2 000.00                    |



| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                      |                    |                               |
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| To be read in conjunction with the Tariff Rules.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | UNIT                                                                                                                                                                                                                                                                                                                                 | REMARKS                                                                                                                                                                                                                                                                                                                                                                                           | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| The retrospective approval of any <u>unauthorised additional land use rights</u> and activities without changing the base zone of the property or expanding the land use rights associated with the base zone. This category includes the implementation and exercise of any land use rights, inclusive of primary rights, for which the prior approval of a site development plan is required, consent uses, any permissions required in terms of the zoning scheme or conditions of approval for the implementation or exercise of any land use activity, as well as the expansion of the nature and/ or scope of any existing qualified additional land use rights through a subsequent associated land use application and the amendment of any existing conditions of previous approval that will result in the extension of the nature or scope of any existing additional land use right. |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                      |                    |                               |
| Retrospective approval of an unauthorised land use activity where <u>no unauthorised material structural changes</u> or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthorised land use activity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Minimum tariff to rectify any land use contravention related to additional land use rights, and which application relates to and includes a single land use item or activity related to a land use application type being approved, as well as a single distinguishable or separate building structure or separable land use entity. | Only 25% of the tariff rate will apply in instances where the application concerns the main dwelling unit which is the primary dwelling unit of the subject property as well as the second dwelling unit up to a maximum size of 60m <sup>2</sup> where both units will continue to be used for the purpose as a primary and permanent residence of a family and with no change in the base zone. | New                           | R 21 739.13          | R 3 260.87         | R 25 000.00                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional land use item or activity related to a land use application type.                                                                                                                                                             | Only 25% of the tariff rate will apply in instances where the application concerns the main dwelling unit which is the primary dwelling unit of the subject property as well as the second dwelling unit up to a maximum size of 60m <sup>2</sup> where both units will continue to be used for the purpose as a primary and permanent residence of a family and with no change in the base zone. | New                           | R 4 347.83           | R 652.17           | R 5 000.00                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional distinguishable or separate building structure or entity as unit of measurement.                                                                                                                                              | Only 25% of the tariff rate will apply in instances where the application concerns the main dwelling unit which is the primary dwelling unit of the subject property as well as the second dwelling unit up to a maximum size of 60m <sup>2</sup> where both units will continue to be used for the purpose as a primary and permanent residence of a family and with no change in the base zone. | New                           | R 8 695.65           | R 1 304.35         | R 10 000.00                   |

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

To be read in conjunction with the Tariff Rules.

| SERVICES RENDERED                                                                                                                                                                                                                                               | UNIT                                                                                                                                                                                                                                                                                                                                 | REMARKS                                                                                                                                                                                                                                                                                                                                                                                           | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
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| <b>Retrospective approval of an unauthorised land use activity where <u>unauthorised material structural changes</u> or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthorised land use activity.</b> | Minimum tariff to rectify any land use contravention related to additional land use rights, and which application relates to and includes a single land use item or activity related to a land use application type being approved, as well as a single distinguishable or separate building structure or separable land use entity. | Only 25% of the tariff rate will apply in instances where the application concerns the main dwelling unit which is the primary dwelling unit of the subject property as well as the second dwelling unit up to a maximum size of 60m <sup>2</sup> where both units will continue to be used for the purpose as a primary and permanent residence of a family and with no change in the base zone. | <b>New</b>                    | R 43 478.26          | R 6 521.74         | <b>R 50 000.00</b>            |
|                                                                                                                                                                                                                                                                 | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional land use item or activity related to a land use application type.                                                                                                                                                             | Only 25% of the tariff rate will apply in instances where the application concerns the main dwelling unit which is the primary dwelling unit of the subject property as well as the second dwelling unit up to a maximum size of 60m <sup>2</sup> where both units will continue to be used for the purpose as a primary and permanent residence of a family and with no change in the base zone. | <b>New</b>                    | R 8 695.65           | R 1 304.35         | <b>R 10 000.00</b>            |
|                                                                                                                                                                                                                                                                 | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional distinguishable or separate building structure or entity as unit of measurement.                                                                                                                                              | Only 25% of the tariff rate will apply in instances where the application concerns the main dwelling unit which is the primary dwelling unit of the subject property as well as the second dwelling unit up to a maximum size of 60m <sup>2</sup> where both units will continue to be used for the purpose as a primary and permanent residence of a family and with no change in the base zone. | <b>New</b>                    | R 17 391.30          | R 2 608.70         | <b>R 20 000.00</b>            |

| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |
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| To be read in conjunction with the Tariff Rules.                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                                                                                                                                                                           | UNIT                                                                                                                                                                                                                                                                                                                                 | REMARKS                                                                                                                                                                                                                                                                                                                                               | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| The retrospective approval of any <b>unauthorised land use rights or activity by changing the base zoning (rezoning)</b> or the expansion of the nature and/or scope of existing obtaining any new land use rights previously restricted or not permitted.  |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |
| Retrospective approval of an unauthorised land use activity where <b>no unauthorised material structural changes</b> or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthorised land use activity. | Minimum tariff to rectify any land use contravention related to additional land use rights, and which application relates to and includes a single land use item or activity related to a land use application type being approved, as well as a single distinguishable or separate building structure or separable land use entity. | Only 25% of the tariff rating will apply in instances where the application concerns the main dwelling unit which is the primary residential unit of the subject property and will continue to be used for the purpose as a primary and permanent residence and with no change in the base zone or if no additional land use rights will be obtained. | New                           | R 86 956.52          | R 13 043.48        | R 100 000.00                  |
|                                                                                                                                                                                                                                                             | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional land use item or activity related to a land use application type.                                                                                                                                                             | Only 25% of the tariff rating will apply in instances where the application concerns the main dwelling unit which is the primary residential unit of the subject property and will continue to be used for the purpose as a primary and permanent residence and with no change in the base zone or if no additional land use rights will be obtained. | New                           | R 8 695.65           | R 1 304.35         | R 10 000.00                   |
|                                                                                                                                                                                                                                                             | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional distinguishable or separate building structure or entity as unit of measurement.                                                                                                                                              | Only 25% of the tariff rating will apply in instances where the application concerns the main dwelling unit which is the primary residential unit of the subject property and will continue to be used for the purpose as a primary and permanent residence and with no change in the base zone or if no additional land use rights will be obtained. | New                           | R 21 739.13          | R 3 260.87         | R 25 000.00                   |
| Retrospective approval of an unauthorised land use activity where <b>unauthorised material structural changes</b> or additions have been undertaken or unauthorised new structures have been developed to facilitate the unauthorised land use activity.    | Minimum tariff to rectify any land use contravention related to additional land use rights, and which application relates to and includes a single land use item or activity related to a land use application type being approved, as well as a single distinguishable or separate building structure or separable land use entity. | Only 25% of the tariff rating will apply in instances where the application concerns the main dwelling unit which is the primary residential unit of the subject property and will continue to be used for the purpose as a primary and permanent residence and with no change in the base zone or if no additional land use rights will be obtained. | New                           | R 217 391.30         | R 32 608.70        | R 250 000.00                  |

| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |
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| To be read in conjunction with the Tariff Rules.                                                     |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                    | UNIT                                                                                                                                                                                    | REMARKS                                                                                                                                                                                                                                                                                                                                               | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
|                                                                                                      | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional land use item or activity related to a land use application type.                | Only 25% of the tariff rating will apply in instances where the application concerns the main dwelling unit which is the primary residential unit of the subject property and will continue to be used for the purpose as a primary and permanent residence and with no change in the base zone or if no additional land use rights will be obtained. | New                           | R 17 391.30          | R 2 608.70         | R 20 000.00                   |
|                                                                                                      | In addition to the minimum tariff as qualified, a further tariff applies for each and every additional distinguishable or separate building structure or entity as unit of measurement. | Only 25% of the tariff rating will apply in instances where the application concerns the main dwelling unit which is the primary residential unit of the subject property and will continue to be used for the purpose as a primary and permanent residence and with no change in the base zone or if no additional land use rights will be obtained. | New                           | R 43 478.26          | R 6 521.74         | R 50 000.00                   |
| <b>PRINTING FEES : PHOTOCOPIES / COMPUTER PRINTS - Mono (back and white)</b>                         |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |
| 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                       |
| <b>PRINTING FEES : PHOTOCOPIES / COMPUTER PRINTS - Colour line prints</b>                            |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |
| 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                      |
| <b>PRINTING FEES : PHOTOCOPIES / COMPUTER PRINTS - Full colour prints (photo)</b>                    |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |
| 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                      |
| 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 521.74             | R 78.26            | R 600.00                      |
| <b>BUILDING DEVELOPMENT FEES</b>                                                                     |                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                       |                               |                      |                    |                               |

| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                              |                      |                    |                               |
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| To be read in conjunction with the Tariff Rules.                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                              |                      |                    |                               |
| SERVICES RENDERED                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | UNIT                                                                                                                                                                                                                                                                                                                             | REMARKS                                                                                                                                                                                                                                                                                                                                                                                                                             | Tariff 2025/26<br>(Incl. VAT)                                | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| ALL BUILDING PLAN FEES                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ■ An APPROVED Building Plan is valid for 12 months<br>■ 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.<br>■ 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 |                      |                    |                               |
| MINOR BUILDING WORKS (NATIONAL BUILDING REGULATIONS)                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                              |                      |                    |                               |
| Small Renovation/Alterations - Residential (Excl. Boundary Walls >300m)                                                                                                                                                                                                                                                                                                                                                                                                                       | Per Application                                                                                                                                                                                                                                                                                                                  | To be calculated as estimated value of alteration (Qs/Architect Estimate) less than R100 000 and exclude Minor Building Works                                                                                                                                                                                                                                                                                                       | R 660.00                                                     | R 608.70             | R 91.30            | R 700.00                      |
| Small Renovations/Alterations - Other than residential (Excl. Boundary Walls >300m)                                                                                                                                                                                                                                                                                                                                                                                                           | Per Application                                                                                                                                                                                                                                                                                                                  | To be calculated as estimated value of alteration (Qs/Architect Estimate) less than R100 000 and exclude Minor Building Works                                                                                                                                                                                                                                                                                                       | R 860.00                                                     | R 782.61             | R 117.39           | R 900.00                      |
| 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 2 000.00                                                   | R 1 739.13           | R 260.87           | 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 660.00                                                     | R 608.70             | R 91.30            | R 700.00                      |
| >25m²                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | R/m²                                                                                                                                                                                                                                                                                                                             | Calculate the total m² with the appropriate tariff                                                                                                                                                                                                                                                                                                                                                                                  | R 39.00                                                      | R 34.78              | R 5.22             | R 40.00                       |
| OTHER RESIDENTIAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Block of flats, Townhouses, Group housing, Single Title                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                              |                      |                    |                               |
| 0 - 25m²                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Minimum fee                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                     | R 1 000.00                                                   | R 869.57             | R 130.43           | R 1 000.00                    |
| >25m²                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | R/m²                                                                                                                                                                                                                                                                                                                             | Calculate the total m² with the appropriate tariff                                                                                                                                                                                                                                                                                                                                                                                  | R 46.00                                                      | R 43.48              | R 6.52             | R 50.00                       |
| NON RESIDENTIAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                              |                      |                    |                               |
| NON RESIDENTIAL: COMMERCIAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Includes shops, offices, service stations, hotels                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                              |                      |                    |                               |
| 0 - 25m²                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Minimum fee                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                     | R 1 000.00                                                   | R 869.57             | R 130.43           | R 1 000.00                    |
| >25m²                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | R/m²                                                                                                                                                                                                                                                                                                                             | Calculate the total m² with the appropriate tariff                                                                                                                                                                                                                                                                                                                                                                                  | R 49.00                                                      | R 43.48              | R 6.52             | R 50.00                       |

| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                      |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
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| To be read in conjunction with the Tariff Rules.                                                                          |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                                         | UNIT             | REMARKS                                                                                                                                                                                                                                                                                                                                                                                      | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| <b>NON RESIDENTIAL: OTHER</b>                                                                                             |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Schools, Churches, Place of Education (i.e. Daycares, technikons etc.)                                                    |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| 0 - 25m <sup>2</sup>                                                                                                      | Minimum fee      |                                                                                                                                                                                                                                                                                                                                                                                              | R 860.00                      | R 869.57             | R 130.43           | R 1 000.00                    |
| >25m <sup>2</sup>                                                                                                         | R/m <sup>2</sup> | Calculate the total m <sup>2</sup> with the appropriate tariff                                                                                                                                                                                                                                                                                                                               | R 39.00                       | R 34.78              | R 5.22             | R 40.00                       |
| <b>NON RESIDENTIAL: INDUSTRIAL</b>                                                                                        |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Includes Factories, Warehouses, Offices in Industrial Areas                                                               |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| 0 - 25m <sup>2</sup>                                                                                                      | Minimum fee      |                                                                                                                                                                                                                                                                                                                                                                                              | R 1 000.00                    | R 869.57             | R 130.43           | R 1 000.00                    |
| >25m <sup>2</sup>                                                                                                         | R/m <sup>2</sup> | Calculate the total m <sup>2</sup> with the appropriate tariff                                                                                                                                                                                                                                                                                                                               | R 39.00                       | R 34.78              | R 5.22             | R 40.00                       |
| <b>NON RESIDENTIAL: RURAL BUILDINGS</b>                                                                                   |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Limited to bona-fide agriculture structures. All residential or other uses to be rated at the applicable tariff category. |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| 0 - 75m <sup>2</sup>                                                                                                      | Minimum fee      |                                                                                                                                                                                                                                                                                                                                                                                              | R 1 000.00                    | R 869.57             | R 130.43           | R 1 000.00                    |
| > 75m <sup>2</sup>                                                                                                        | R/m <sup>2</sup> | Calculate the total m <sup>2</sup> with the appropriate tariff                                                                                                                                                                                                                                                                                                                               | R 19.50                       | R 17.39              | R 2.61             | R 20.00                       |
| <b>INTERNAL ALTERATIONS - ALL CATEGORIES</b>                                                                              |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| To be calculated as estimated value of alteration (Qs/Architect Estimate) X 0.010                                         |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| <R250 000 - Estimated Value                                                                                               |                  |                                                                                                                                                                                                                                                                                                                                                                                              | Estimated value x 0.010       |                      |                    |                               |
|                                                                                                                           | Minimum Fee      | To be calculated as minimum fee based on estimated value of alteration (Qs/Architect Estimate)                                                                                                                                                                                                                                                                                               | R 860.00                      | R 869.57             | R 130.43           | R 1 000.00                    |
| >R250 000 - Estimated Value                                                                                               |                  | To be calculated as estimated value of alteration (Qs/Architect Estimate) X 0.010                                                                                                                                                                                                                                                                                                            | Estimated value x 0.010       |                      |                    |                               |
| <b>INSTALLATIONS</b>                                                                                                      |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| <b>MAJOR HAZARD INSTALLATIONS</b>                                                                                         |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Per application                                                                                                           |                  | As prescribed by Building Development                                                                                                                                                                                                                                                                                                                                                        | R 2 000.00                    | R 1 739.13           | R 260.87           | R 2 000.00                    |
| <b>LPG INSTALLATIONS (EXCL SINGLE RESIDENTIAL INSTALLATIONS)</b>                                                          |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Per application                                                                                                           |                  | As prescribed by Building Development                                                                                                                                                                                                                                                                                                                                                        | R 2 000.00                    | R 1 739.13           | R 260.87           | R 2 000.00                    |
| <b>-OPEN AIR SPORT FACILITIES</b>                                                                                         |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Per application                                                                                                           |                  | Application for Open Air Sports Facilities refers to a wide range of permanent, outdoor, and often specialized spaces designed for physical activity, competition, and recreation. which include, but are not limited to a.o Paddlecourts, Pickleball, Tennis courts as well as Astroturf Indoor sport facilities. These application excludes paving , driveways, hardsurface walkways, etc. | R 2 000.00                    | R 1 739.13           | R 260.87           | R 2 000.00                    |
| <b>SOLAR PANELS</b>                                                                                                       |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Per application                                                                                                           |                  | As prescribed by Building Development                                                                                                                                                                                                                                                                                                                                                        | R 2 000.00                    | R 1 739.13           | R 260.87           | R 2 000.00                    |
| <b>MASTS</b>                                                                                                              |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Greenfield                                                                                                                | Per application  |                                                                                                                                                                                                                                                                                                                                                                                              | R 1 200.00                    | R 1 043.48           | R 156.52           | R 1 200.00                    |
| Roof Top                                                                                                                  | Per application  |                                                                                                                                                                                                                                                                                                                                                                                              | R 1 200.00                    | R 1 043.48           | R 156.52           | R 1 200.00                    |
| Sports fields                                                                                                             | Per application  |                                                                                                                                                                                                                                                                                                                                                                                              | R 1 200.00                    | R 1 043.48           | R 156.52           | R 1 200.00                    |
| <b>OTHER</b>                                                                                                              |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| <b>PROVISIONAL AUTHORISATION</b>                                                                                          |                  |                                                                                                                                                                                                                                                                                                                                                                                              |                               |                      |                    |                               |
| Per application                                                                                                           |                  | Application for provisional authorisation to commence work before approval has been granted in terms of <b>Section 7(6)</b> of the Act. Applications to be in writing. Conditions apply. Not Refundable                                                                                                                                                                                      | R 2 000.00                    | R 1 739.13           | R 260.87           | R 2 000.00                    |

| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                                                                                                                                  |                                                                                        |                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------|--------------------|-------------------------------|
| To be read in conjunction with the Tariff Rules.                                                                                                                                                                                      |                                                                                        |                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                                                                                                                                                     | UNIT                                                                                   | REMARKS                                                                                                                                                                                                                                                                                                                                       | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| EXTENSION OF VALIDITY                                                                                                                                                                                                                 | Per application                                                                        | Any application for extension of validity must be submitted prior to the lapsing date of current approved building plan which original approval is valid for <b>12 months</b> from date of original approval.                                                                                                                                 | R 2 000.00                    | R 1 739.13           | R 260.87           | 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 <b>incomplete building, not ready for Final Inspection</b> . 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 5 000.00                    | R 4 347.83           | R 652.17           | 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 1 739.13           | R 260.87           | R 2 000.00                    |
| <b>PERMITS</b>                                                                                                                                                                                                                        |                                                                                        |                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                               |
| DEMOLITION PERMIT (ALL APPLICATIONS)                                                                                                                                                                                                  | Per application                                                                        | One application can be submitted, fees are fixed per permit                                                                                                                                                                                                                                                                                   | R 860.00                      | R 869.57             | R 130.43           | R 1 000.00                    |
| MINOR BUILDING WORKS PERMIT                                                                                                                                                                                                           | Per application                                                                        | As specified in The National Building Regulations and Building Act (Act 103 of 1977)                                                                                                                                                                                                                                                          |                               |                      |                    | R 500.00                      |
| TEMPORARY STRUCTURES PERMIT                                                                                                                                                                                                           | Per application                                                                        | As specified in The National Building Regulations and Building Act (Act 103 of 1977)                                                                                                                                                                                                                                                          | R 860.00                      | R 869.57             | R 130.43           | R 1 000.00                    |
| SPECIAL EVENTS TEMPORARY STRUCTURES PERMIT                                                                                                                                                                                            | Per application                                                                        | One application per event.<br>Maximum period of validity: 7 days.                                                                                                                                                                                                                                                                             | R 2 000.00                    | R 1 739.13           | R 260.87           | R 2 000.00                    |
| <b>HERITAGE RESOURCE MANAGEMENT FEES</b>                                                                                                                                                                                              |                                                                                        |                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                               |
| <b>ADVISORY COMMITTEE SCRUTINY FEE</b>                                                                                                                                                                                                |                                                                                        |                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                               |
| 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 695.65             | R 104.35           | R 800.00                      |
|                                                                                                                                                                                                                                       | 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 1 478.26           | R 221.74           | R 1 700.00                    |
| <b>SPATIAL PLANNING FEES</b>                                                                                                                                                                                                          |                                                                                        |                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                               |
| <b>COMPLEXITY FEES</b>                                                                                                                                                                                                                |                                                                                        |                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                               |
| All Impact Assessments                                                                                                                                                                                                                |                                                                                        | Per study / assessment                                                                                                                                                                                                                                                                                                                        | R 4 520.00                    | R 3 930.43           | R 589.57           | R 4 520.00                    |
| <b>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)</b>                                                               |                                                                                        |                                                                                                                                                                                                                                                                                                                                               |                               |                      |                    |                               |
| Signs < 1m² (minimum fee)                                                                                                                                                                                                             | per sign                                                                               |                                                                                                                                                                                                                                                                                                                                               | R 480.00                      | R 417.39             | R 62.61            | 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 1 065.22           | R 159.78           | R 1 225.00                    |
| Billboard - Signs < 1m² (minimum fee)                                                                                                                                                                                                 | per sign                                                                               |                                                                                                                                                                                                                                                                                                                                               | R 1 000.00                    | R 869.57             | R 130.43           | R 1 000.00                    |

| <b>DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING</b><br><b>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT</b> |                                                                  |                                                                 |                               |                      |                    |                               |
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| To be read in conjunction with the Tariff Rules.                                                                   |                                                                  |                                                                 |                               |                      |                    |                               |
| SERVICES RENDERED                                                                                                  | UNIT                                                             | REMARKS                                                         | Tariff 2025/26<br>(Incl. VAT) | Excl. VAT<br>2026/27 | 2026/27<br>VAT 15% | Tariff 2026/27<br>(Incl. VAT) |
| <b>Billboard - Signs &gt; 1m<sup>2</sup> minimum fee plus additional fee/additional m<sup>2</sup></b>              | minimum fee plus an additional fee per additional m <sup>2</sup> |                                                                 | R 1 500.00                    | R 1 304.35           | R 195.65           | <b>R 1 500.00</b>             |
| <b>Flag (&lt;5 flags) (minimum fee)</b>                                                                            | Up to 5 Flags                                                    | All Advertising signs are subject to Outdoor Advertising Policy | R 1 225.00                    | R 1 065.22           | R 159.78           | <b>R 1 225.00</b>             |
| <b>Flag (&gt;5 Flags)</b>                                                                                          | More than 5 Flags                                                | Minimum flag fee (R1 100.00) plus an additional fee per flag    | R 168.00                      | R 146.09             | R 21.91            | <b>R 168.00</b>               |



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|  | <b>STELLENBOSCH MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|  | <b>TARIFF RULES<br/>BUILDING DEVELOPMENT MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|  | <b>DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br/>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|  | <p><b>1 EFFECTIVE DATE</b></p> <p>1.1 Fees are effective from 1 July 2026.</p> <p>1.2 These tariffs replace all previous tariffs charged by the Building Development Management branch of Council.</p> <p><b>2 METHOD OF PAYMENT</b></p> <p>2.1 Fees can be paid in cash or electronically.</p> <p><b>3 TIME OF PAYMENT</b></p> <p>3.1 Fees are due when an invoice for the proposed application is presented for payment.</p> <p>3.2 The Building Plan Application <b>is deemed to be submitted after proof of payment</b> and no processing of applications will commence until receipt of payment of the fee/s is verified by finance.</p> <p><b>4 PROOF OF PAYMENT</b></p> <p>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.</p> <p><b>5 REFUNDS</b></p> <p>5.1 All fees payable is set fees and are not deposits.</p> <p>5.2 Approvals are valid for 12 months from date of Final Decision in terms of Section 7 of the NBR Act and building plan fees on lapsed plans are not refundable.</p> <p>5.3 Refusals are valid for 12 months from date of Final Decision in terms of Section 7 of the NBR Act and building plan fees on lapsed plans are not refundable.</p> <p>5.4 Building Plan Fees will only be waived or refunded in circumstances considered extraordinary by the Director: Planning &amp; Economic Development, before commencement of evaluation process.</p> <p><b>6 SUBJECT TO CHANGE</b></p> <p>6.1 All fees and tariff rules are subject to change.</p> <p>6.2 The fees applicable at the time of submission of the application are payable.</p> <p><b>7 EXEMPTIONS</b></p> <p>7.1 The following applications are exempt from the payment of scrutiny fees:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> |

| TARIFF RULES<br>BUILDING DEVELOPMENT MANAGEMENT                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| New                                                                                                  | <ul style="list-style-type: none"> <li>• Applications from Orphanages and Homes for the Aged registered under the <b>National Welfare Act 79 of 1965 (As amended)</b>, as well as <b>any welfare institutions in the discretion of the Director</b>. Building plan applications must however still be submitted and approved prior to commencement of any building works.</li> <li>• Applications from Early Childhood Development (ECD) centres that cater to children from birth to nine years, offering partial care, protection, and education, including After School Care (ASC) for older children. These, along with after-school care services, must be registered with the Department of Social Development and/or Department of Basic Education, adhering to safety, health, and nutritional standards. . Building plan applications must however still be submitted and approved prior to commencement of any building works or the use or occupation thereof.</li> <li>• The Director: Planning &amp; 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p><b>8 ALTERNATIVE BUILDING PLAN APPLICATION FEE</b></p> <p>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.</p> <p>8.2 Building plans must still be submitted and the relevant tariffs will be applicable</p> <p><b>9 APPLICATION OF THE TARIFFS</b></p> <p><b>9.1 Minor Building Work: As defined in the Building Regulations:</b></p> <p>Should a Minor Building Work as described in the NBR Act be submitted with a formal building plan application, such minor building work will be charged separately per item as part of a full plan submission.</p> <ul style="list-style-type: none"> <li>• Aviary</li> <li>• Solid fuel store not exceeding 10m<sup>2</sup> in area and 2 m in height</li> <li>• Tool shed not exceeding 10m<sup>2</sup> in area</li> <li>• Child's playhouse not exceeding 5m<sup>2</sup> in area</li> <li>• Cycle shed not exceeding 5m<sup>2</sup> in area</li> <li>• Greenhouse not exceeding 15m<sup>2</sup> in area</li> <li>• Open sided car, caravan or boat shelter or a carport where such shelter or carport does not exceed 40m<sup>2</sup> in area</li> <li>• Any pergola</li> <li>• Private swimming pool</li> <li>• Change room, not exceeding 10m<sup>2</sup> in area, at a private swimming pool</li> <li>• Lapa's and gazebos (with any type of roof covering) under 40m<sup>2</sup> in area</li> <li>• Any free-standing wall (&lt;300m)</li> <li>• Reconstruction of fire and natural disaster damaged buildings at applicable rate as per single/other/non-residential categories</li> <li>• Any other structure, not being a Minor Building Work as per definition, are charge per meter square of the applicable category</li> </ul> <p><b>9.2 Applications for Alterations and Additions: Plans will be assessed as follows:</b></p> <ul style="list-style-type: none"> <li>• Additions: assessed on the area (square metres) per category</li> <li>• Alterations: assessed on the QS/Architect estimated value and calculated at <b>0.010%</b> of the value</li> </ul> <p><b>9.3 Applications in terms of Section 7(6) of the NBR Act for Provisional Authorisation to Commence with the erection of a Building:</b></p> <p>Applications for provisional authorisation to proceed with the erection of a building prior to final building plan approval will be considered on condition that:</p> <ul style="list-style-type: none"> <li>• The application has been formally submitted (the full scrutiny fees paid) and the plans have been circulated to the applicable service branches.</li> <li>• The application for provisional authority is in writing and is fully motivated.</li> </ul> |
| New                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| TARIFF RULES<br>BUILDING DEVELOPMENT MANAGEMENT                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| New                                                                                                                              | <ul style="list-style-type: none"> <li>• The prescribed provisional authorisation fee is paid. This fee is not refundable.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                  | <ul style="list-style-type: none"> <li>• The application is for specific items of work clearly defined on the working drawings accompanying the building plan submission.</li> <li>• Full Planning (Zoning) approval has been obtained or is otherwise in compliance with all applicable zoning provisions.</li> <li>• The property must be not encumbered by private restrictive title deed conditions.</li> <li>• 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.</li> <li>• 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.</li> </ul> |
|                                                                                                                                  | <p>9.4 Minimum Fee for Social Responsibility – to the discretion of Director: Planning &amp; Economic Development as specified.</p> <p>An approved minimum application fee for private Subsidised Housing Projects will be considered on condition that:</p> <ul style="list-style-type: none"> <li>• Subsidised Proof in accordance with the Housing Code to be presented and submitted with building plan applications</li> <li>• The minimum application fee is applicable to each application and is not a bulk application fee</li> <li>• Pre-submission notification to be submitted, indicating the number of erven, with erf numbers approved for subsidised housing</li> </ul>                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                  | <p>9.5 An application for the <b>extension of validity</b> of a building plan approval must be submitted <b>prior</b> 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 <b>extension of validity may only be made once</b>, and if approved, will only be valid as an extension of the original approval period for a <b>further period of twelve(12) months</b>, irrespective of date of approval of such extension of validity.</p>          |
|                                                                                                                                  | <p>9.6 Application/Request for Final Inspection for purpose of Certificate of Occupancy in terms of Section 14 of the NBR Act</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• The application fee/tariff is applicable upon application <u>after</u> Notice of Refusal. Proof of Payment must be on record before Final Inspection Date will be confirmed.</li> </ul>                                                                                                                                                                                                                             |
| New                                                                                                                              | <p>9.7 Application for Open Air Sports Facilities refers to a wide range of permanent, outdoor, and often specialized spaces designed for physical activity, competition, and recreation. which include, but are not limited to a.o Paddlecourts, Pickleball, Tenniscourts as well as Astroturf Indoor sport facilities. These application excludes paving , driveways, hardsurface walkways, etc.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| New                                                                                                                              | <p>9.8 Permits</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                                                                                  | <p>9,8,1 Application for Demilotion Permits can be submitted if compliant to the definition in terms of Regualtion Part E of the NBR Act</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                                                                                                  | <p>9,8,2 Application for Minor Building Works Permits can be submitted if compliant to the definition in terms the Section 13 NBR Act</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                                                  | <p>9,8,3 Application for Temporary Structure Permits can be submitted if compliant to the definition in terms Regulation A23 of the NBR Act</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <p>These tariff rules must be read in conjunction with the “BUILDING DEVELOPMENT MANAGEMENT TARIFF STRUCTURE FOR 2026/2027.”</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

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| <b>STELLENBOSCH MUNICIPALITY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>TARIFF RULES<br/>LAND USE MANAGEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>DIREKTORAAT: BEPLANNING EN EKONOMIESE ONTWIKKELING<br/>DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <p><b>1 GENERAL</b></p> <p><b>Period applicable</b></p> <p>1.1 Fees effective from 1 July 2026.</p> <p>1.2 The fees replace all previous fees charged by Council.</p> <p><b>Method of payment</b></p> <p>1.3 Fees can be paid in cash or electronically.</p> <p><b>Time of payment</b></p> <p>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.</p> <p>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.</p> <p>1.6 All application fees are payable in the case of multiple applications.</p> <p><b>Proof of payment</b></p> <p>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.</p> <p><b>Refunds</b></p> <p>1.8 All fees payable are set fees and not deposits.</p> <p>1.9 In the case of errors or incorrect calculation / payment by an applicant or the department and subsequent correction thereof by the department, and subject to the approval of the Manager: Land Use Management, a fee paid in terms of this tariff, fees and charges book, is refundable.</p> <p>1.10 Should an application as submitted be deemed not necessary before advertising has taken place, and subject to the approval of the Manager: Land Use Management, the fees paid upfront for said application will be refunded.</p> <p>1.11 Refunds will only be considered upon request by the applicant or owner within 12 months of notice issued.</p> <p>1.12 After an acknowledgment of receipt has been issued in terms of Section 41 of the Land Use Planning By-law, the application has been accepted by the Municipal Manager. If an applicant withdraws an application, the application fee is not refundable as per Section 39 of the Land Use Planning By-law.</p> <p>1.13 If an exemption or reduction of fees is granted in terms of the provisions of subsection 8, refunds will be given as per the decision.</p> |

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**Subject to change**

- 1.14. All fees and tariff rules are subject to change.  
1.15 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.  
2.4 Determination of a zoning is payable per application.

**Permanent Departure fee**

- 2.5 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**

- 2.6 Temporary departure, Permissions, Consent uses and Technical approvals, etc. are charged separately per application per property in addition to any departures (regulations) applied for.
- 2.7 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.

**Subdivision & Consolidation & Amendment or Cancellation of subdivision plan (inclusive of general plan/diagram)**

- 2.8 Application fee is payable per application submitted.

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**Exemption Certificates (subdivision / consolidation)**

- 2.9 This fee is payable for subdivisions/consolidations which are exempted in terms of the applicable legislation. This fee is payable per application submitted.

**Removal, Suspension and Amendment of Restrictive Title Deed conditions**

- 2.10 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**

- 2.11 This fee is payable per application submitted.

**Extension of validity period of approval**

- 2.12 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,

**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**

- 2.13 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**

- 2.14 This fee is payable per application submitted.

**Disestablishment of Home-Owners Association**

- 2.15 This fee is payable per application.

**Rectify failure of a Home-Owners Association to meet its obligations**

- 2.16 This fee is payable per application.

**Permission for reconstruction of existing building constituting a non-conforming use**

- 2.17 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

**Naming and numbering of Streets, Places and Buildings**

- 2.18 This fee is payable per application submitted.

**Renaming of Streets, Places and Buildings**

- 2.19 This fee is payable per application submitted.

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**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

**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).

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**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 the Land Use Planning By-law and as provided for in the tariffs and/or any such enabling planning legislation and associated provisions.
- 5.2 The contravention penalty does not imply a single tariff and depending on the case, the total contravention penalty can be a combination of different categories as well as a combination of the different items as qualified per criteria.
- 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 transfer 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.



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**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.

**8 EXEMPTIONS**

- 8.1 All indigent residents which are registered as such with the Municipality and with proof submitted together with any land use application will be exempted from the application fees applicable.
- 8.2 The Director: Planning & Economic Development may on his sole discretion reduce or exempt any tariff, which consideration may be based on submissions on justifiable grounds and considerations.
- 8.3 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.
- 8.4 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 justifiable interest.
- 8.5 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.

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8.6

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.

8.7 The Director: Planning & Economic Development may on his sole discretion 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 process.

8.8 Applications for day care centres (ECD / partial care facilities) or houseships are exempt from paying any contravention penalty related to the retrospective approval of any unauthorised land use activity.

8.9 All indigent residents which are registered as such with the Municipality and with proof submitted together with all applications will be exempted from paying any contravention penalty related to the retrospective approval of any unauthorised land use activity.

**These tariff rules must be read in conjunction with the "LAND USE MANAGEMENT"**

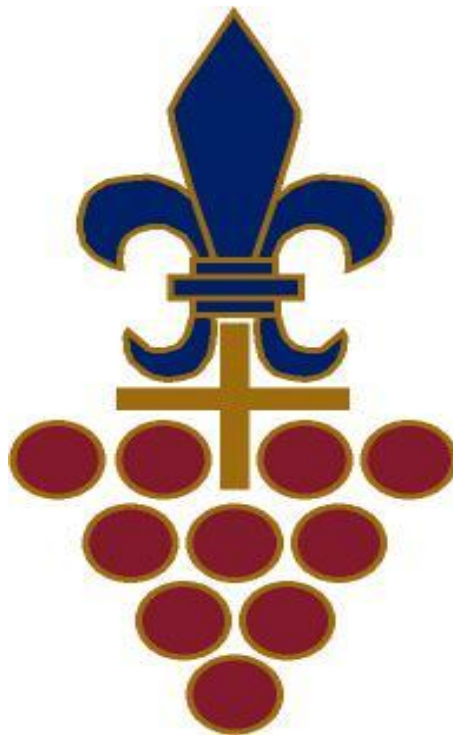
| STELLENBOSCH MUNICIPALITY                                            |                                                                                                                                   |                 |                                                                                                                                                                         |                        |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| TARIFF RULES                                                         |                                                                                                                                   |                 |                                                                                                                                                                         |                        |
| PROPERTY MANAGEMENT                                                  |                                                                                                                                   |                 |                                                                                                                                                                         |                        |
| DIREKTORAAT: KORPORATIEWE DIENSTE<br>DIRECTORATE: CORPORATE SERVICES |                                                                                                                                   |                 |                                                                                                                                                                         |                        |
|                                                                      | DESCRIPTION                                                                                                                       | APPLICATION FEE | RENTAL/TARIFF                                                                                                                                                           | UNIT                   |
| <b>1 Lease Agreements</b>                                            |                                                                                                                                   |                 |                                                                                                                                                                         |                        |
| 1.1                                                                  | For commercial purposes, other than outdoor dining and parking purposes                                                           | R 2 991.59      | To be determined by an independent valuer: on an ad hoc basis                                                                                                           |                        |
| 1.2                                                                  | For commercial parking purposes                                                                                                   | R 1 435.96      |                                                                                                                                                                         |                        |
| (a)                                                                  | Stellenbosch CBD, Franschhoek CBD and Technopark                                                                                  |                 | R 457.50                                                                                                                                                                | parking bay / month    |
| (b)                                                                  | Other Areas                                                                                                                       |                 | R 310.00                                                                                                                                                                | parking bay / month    |
| 1.3                                                                  | For residential parking purposes*<br>*Up to 3 parking bays.                                                                       | R 717.98        | R 242.50                                                                                                                                                                | parking bay / month    |
| 1.4                                                                  | Tertiary Institutions, schools and pre-schools                                                                                    | R 1 435.96      | R 124.61                                                                                                                                                                | parking bay / month    |
| 1.5                                                                  | For outdoor dining purposes                                                                                                       | R 1 435.96      |                                                                                                                                                                         |                        |
| (a)                                                                  | Stellenbosch CBD and Franschhoek CBD                                                                                              |                 | R 178.92                                                                                                                                                                | m <sup>2</sup> / month |
| (b)                                                                  | Other areas                                                                                                                       |                 | R 178.92                                                                                                                                                                | m <sup>2</sup> / month |
| 1.6                                                                  | Projections and projecting structures                                                                                             | R 2 991.59      |                                                                                                                                                                         |                        |
| (a)                                                                  | Onto street reserves / side walks                                                                                                 |                 | <b>Once of payment of:</b>                                                                                                                                              |                        |
|                                                                      | Up to 50 m <sup>2</sup>                                                                                                           |                 | R 564.45                                                                                                                                                                | per m <sup>2</sup>     |
|                                                                      | 51 m <sup>2</sup> to 100 m <sup>2</sup>                                                                                           |                 | R 501.62                                                                                                                                                                | per m <sup>2</sup>     |
|                                                                      | More than 100 m <sup>2</sup>                                                                                                      |                 | R 439.85                                                                                                                                                                | per m <sup>2</sup>     |
| (b)                                                                  | Onto other council – owned property, where such projection has an impact on development value of council – owned property         | R 3 589.90      | 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 &                                                                                            | R 3 589.90      |                                                                                                                                                                         |                        |
|                                                                      | Up to 20 m <sup>2</sup>                                                                                                           |                 | R 754.02                                                                                                                                                                | per month              |
|                                                                      | 20 m <sup>2</sup> - 100 m <sup>2</sup>                                                                                            |                 | R 1 508.04                                                                                                                                                              | per month              |
|                                                                      | 101 m <sup>2</sup> – 1000 m <sup>2</sup>                                                                                          |                 | R 7 538.07                                                                                                                                                              | per month              |
|                                                                      | More than 1000 m <sup>2</sup>                                                                                                     |                 | R 15 077.21                                                                                                                                                             | per month              |
| (b)                                                                  | Other areas                                                                                                                       | R 598.32        |                                                                                                                                                                         |                        |
|                                                                      | Up to 20 m <sup>2</sup>                                                                                                           |                 | R 377.01                                                                                                                                                                | per month              |
|                                                                      | 20 m <sup>2</sup> - 100 m <sup>2</sup>                                                                                            |                 | R 816.86                                                                                                                                                                | per month              |
|                                                                      | 101 m <sup>2</sup> – 1000 m <sup>2</sup>                                                                                          |                 | R 4 398.45                                                                                                                                                              | per month              |
|                                                                      | More than 1000 m <sup>2</sup>                                                                                                     |                 | R 9 423.12                                                                                                                                                              | 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                                 |                        |
|                                                                      | <b>*Please note:</b> Where a new owner of a property wants to apply for a change in name, 20% of application fees will be payable |                 |                                                                                                                                                                         |                        |
| <b>2 Lease Agreements*</b>                                           |                                                                                                                                   |                 |                                                                                                                                                                         |                        |
| 2.1                                                                  | Temporary use of Council-owned property to a maximum of 30 days                                                                   | R 717.98        |                                                                                                                                                                         |                        |

| TARIFF RULES<br>PROPERTY MANAGEMENT                                  |                                                                                                                                                                                                                                                                                       |            |                                                                                     |                       |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------------------------------------------------------|-----------------------|
| DIREKTORAAT: KORPORATIEWE DIENSTE<br>DIRECTORATE: CORPORATE SERVICES |                                                                                                                                                                                                                                                                                       |            |                                                                                     |                       |
|                                                                      | Daily tariff:                                                                                                                                                                                                                                                                         |            |                                                                                     |                       |
| (a)                                                                  | Up to 100m²                                                                                                                                                                                                                                                                           |            | R 282.23                                                                            | per day               |
| (b)                                                                  | Between 100m² and 1000m²                                                                                                                                                                                                                                                              |            | R 699.71                                                                            | per day               |
| (c)                                                                  | More than 1000m²                                                                                                                                                                                                                                                                      |            | R 3 141.75                                                                          | 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 2 393.27 | 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                                                                                                                                                                                                                                                         |            |                                                                                     |                       |
| <b>3</b>                                                             | <b>Servitudes*</b>                                                                                                                                                                                                                                                                    |            |                                                                                     |                       |
| 3.1                                                                  | In urban areas                                                                                                                                                                                                                                                                        | R 2 991.59 | Once-off payment of 80% of municipal valuation of land.                             |                       |
| 3.2                                                                  | In rural areas                                                                                                                                                                                                                                                                        | R 2 991.59 | Once-off payment of 60% of municipal valuation of land.                             |                       |
|                                                                      | <b>* Please note:</b><br>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 valuers (weighed average) |            |                                                                                     |                       |
| <b>4</b>                                                             | <b>Posters</b>                                                                                                                                                                                                                                                                        |            |                                                                                     |                       |
| 4.1                                                                  | Political parties                                                                                                                                                                                                                                                                     |            | R 6 262.20                                                                          | (deposit)             |
|                                                                      | 85% of tariff refundable on removal of posters as per conditions.                                                                                                                                                                                                                     |            |                                                                                     |                       |
| 4.2                                                                  | For Commercial purposes                                                                                                                                                                                                                                                               |            |                                                                                     |                       |
| (a)                                                                  | Up to 30 posters                                                                                                                                                                                                                                                                      |            | R 62.84                                                                             | per poster            |
| (b)                                                                  | Between 30 and 60 posters                                                                                                                                                                                                                                                             |            | R 74.55                                                                             | per additional poster |
| (c)                                                                  | Between 60 and 100 posters                                                                                                                                                                                                                                                            |            | R 99.05                                                                             | per additional poster |
| (d)                                                                  | More than 100 posters                                                                                                                                                                                                                                                                 |            | R 122.48                                                                            | per additional poster |
| 4.3                                                                  | Non-commercial purposes                                                                                                                                                                                                                                                               |            |                                                                                     |                       |
| (a)                                                                  | Up to 30 posters                                                                                                                                                                                                                                                                      |            | R 24.50                                                                             | per poster            |
| (b)                                                                  | Between 30 and 60 posters                                                                                                                                                                                                                                                             |            | R 38.34                                                                             | per additional poster |
| (c)                                                                  | Between 60 and 100 posters                                                                                                                                                                                                                                                            |            | R 51.12                                                                             | per additional poster |
| (d)                                                                  | More than 100 posters                                                                                                                                                                                                                                                                 |            | R 62.84                                                                             | per additional poster |
| 4.4                                                                  | Woordfees: Individual artists                                                                                                                                                                                                                                                         |            |                                                                                     |                       |
|                                                                      | Per poster (to a maximum of 20 posters)                                                                                                                                                                                                                                               |            | R 68.16                                                                             |                       |
|                                                                      | <b>DESCRIPTION</b>                                                                                                                                                                                                                                                                    |            |                                                                                     |                       |
| 4.5                                                                  | Local Theaters                                                                                                                                                                                                                                                                        |            |                                                                                     |                       |
| (a)                                                                  | Up to 500 posters for a season                                                                                                                                                                                                                                                        |            | R 4 954.38                                                                          |                       |
| (b)                                                                  | Up to 1000 posters for a season                                                                                                                                                                                                                                                       |            | R 10 019.52                                                                         |                       |
| (c)                                                                  | More than to 1000 posters for a season                                                                                                                                                                                                                                                |            | R 15 029.28                                                                         |                       |
| 4.6                                                                  | Newspapers                                                                                                                                                                                                                                                                            |            |                                                                                     |                       |
|                                                                      | <b>Local</b>                                                                                                                                                                                                                                                                          |            |                                                                                     |                       |
| (a)                                                                  | Up to 1000 posters per annum:                                                                                                                                                                                                                                                         |            | R 3 757.32                                                                          |                       |
| (b)                                                                  | Up to 2000 posters per annum:                                                                                                                                                                                                                                                         |            | R 6 262.20                                                                          |                       |
| (c)                                                                  | More than 2000 posters per annum:                                                                                                                                                                                                                                                     |            | An additional amount of R8.52 per poster                                            |                       |

| TARIFF RULES                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                      |  |
|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------|--|
| PROPERTY MANAGEMENT               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                      |  |
| DIREKTORAAT: KORPORATIEWE DIENSTE |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                      |  |
| DIRECTORATE: CORPORATE SERVICES   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                      |  |
|                                   | <p><b>Other</b></p> <p>(a) Up to 1000 posters per annum:</p> <p>(b) Up to 2000 posters per annum:</p> <p>(c) More than 2000 posters per annum:</p> <p><b>*Note:</b> The term posters include flags.</p> <p><b>Please note: -</b></p> <p>(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.</p> <p>(b) All fees include VAT</p> <p><b>Exemption</b><br/>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.</p> |  | <p>R 6 262.20</p> <p>R 10 019.52</p> <p>An additional amount of R8.52 per poster</p> |  |

# **APPENDIX 4**

## **STELLENBOSCH MUNICIPALITY**



### **SUMMARY OF CHANGES TO BUDGET AND RELATED POLICIES**

**2026/2027**



# STELLENBOSCH MUNICIPALITY

## SUMMARY OF POLICIES

| Policy/ By-law                                                                                                                                                   | Summarized Nature of change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The below amendments were done after the completion of the IDP and Budget participation process/ roadshow and emanated from inputs and comments received:</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Development Charges Policy</b>                                                                                                                                | <p><b><u>Development Charges Policy 2026/2027</u></b></p> <p>Various aspects of the 2026/2027 Development Charges Policy were modified to include changes that enhanced or fine-tuned the application of the current policy based on inputs and comments received during the IDP and budget public participation process/ roadshow.</p> <p>Minor grammatical corrections, language changes and document layout improvements applied to enhance the readability of the policy.</p> <p><b><u>Substantial Changes – The Policy</u></b></p> <p>The list below demonstrates such changes and serves the purpose to highlight the changes</p> <p><b>Definitions (page 3)</b></p> <p>1.7 'credit/s' means a non-cash allowance, reduction or set-off granted by the Municipality, in its sole and absolute discretion, to a developer or applicant in respect of development charges payable for a specific erf and/or land, arising from development charges previously paid in respect of such erf and/or land, or existing permanent, lawful buildings on such erf and/or land whose service demand has already been absorbed into the bulk service networks, which credit shall not constitute a cash payment, refund and/or reimbursement, and which shall only be applicable to the same erf and/or land in respect of which it is granted and shall not be utilised and/or set off in respect of and/or applied to or transferred to any other erf and/or land;</p> |

| Policy/ By-law | Summarized Nature of change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p>1.25 'off-set' means a reduction granted and/or applied, in the sole and absolute discretion of the Municipality, against development charges payable in respect of a specific erf and/or land, arising from the fair and reasonable cost of external engineering services or other infrastructure installed or work performed by the developer in lieu of payment of development charges, to the satisfaction of and as determined by the Municipality, which off-set shall only be applicable to the same erf and/or land in respect of which it is granted and shall not be utilised and/or set off in respect of and/or applied to or transferred to any other erf and/or land;</p> <p><b>13. SPECIAL ARRANGEMENTS</b> (pages 24 to 27)</p> <p><b>13.6</b> Page 25 – 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. As such, when a developer/applicant unlocks the full or further development potential on property with historical land use rights (including instances where only submission of an application for land development in the form of a building plan application is required) development charges will be levied based on the increased demand or reasonably expected increased demand on existing and planned engineering services capacity. 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.</p> <p><b>13.11</b> Outdoor Function / Picnic Areas: Where such an outdoor area is provided as an alternative seating space for the formal seating (Gross Leasable Area - 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</p> |



| Policy/ By-law       | Summarized Nature of change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      | <p data-bbox="355 244 1393 371">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.</p> <p data-bbox="319 427 612 461"><b>13.13</b> (pages 26 to 27)</p> <p data-bbox="336 517 1393 801">A municipality must establish a committee of at least four members, comprising of municipal officials from the infrastructure- (2 members), spatial planning and finance department, to assess whether an application meets the qualification criteria for a credit or offset as stipulated below and to furnish their recommendation to the Director: Infrastructure Services for a final decision to grant or decline the application.</p> <p data-bbox="336 857 1393 985">a)Whether the development is in an area that is considered a priority development area (a functional area defined and mapped as a spatial category for investment planning derived from the Municipal Spatial Development Framework “MSDF”)</p> <p data-bbox="336 1041 1393 1126">c)Whether the development is located within the municipal urban edge and has been designated for urban development.</p> <p data-bbox="316 1182 1393 1310">Any credits or off-set will only be applicable to the same erf and/or land parcel in respect of which the credit or off-set was granted and cannot be utilised and/or set off in respect of and/or applied or transferred to a different erf or land parcel.</p> <p data-bbox="316 1366 1393 1603">Any such credits or reimbursement will expire within a period of 3 years of having been granted or from becoming due to the developer. The 3 years shall commence when the Section 28 clearance (subdivision clearance) has been given. Where this clearance is not applicable, the commencement date shall be determined when the application is being assessed and will be communicated in writing to the applicant.</p> |
| <b>Tariff Policy</b> | <p data-bbox="316 1715 600 1749"><b>Tariff Policy 2026/27</b></p> <p data-bbox="316 1805 1366 1984">Various aspects of the 2026/2027 Tariff Policy were modified to include changes that enhanced or fine-tuned the application of the current policy based on inputs and comments received from Department of Cooperative Governance and Traditional Affairs (COGTA) as per attached Annexure A.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Policy/ By-law | Summarized Nature of change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p><b><u>Substantial Changes – The Policy</u></b></p> <p>The list below demonstrates such changes and serves the purpose to highlight the changes:</p> <p><b>5. CALCULATION OF TARIFFS FOR MAJOR SERVICES</b> (pages 4- 10)</p> <p><b>5.1 Water Tariffs</b></p> <p><b>(g) Tariffs for Municipal Building and Leakages:</b></p> <p>Different tariffs may apply to Municipal buildings and leakages in respect of all other consumers such as Domestic, Business, Miscellaneous, Commercial or Industrial consumers.</p> <p><b>(j) Treated Effluent Water</b></p> <p>Different tariffs may be applied. The applicability of such fee shall be determined by the relevant directorate.</p> <p><b>5.2 Electricity Tariffs</b></p> <p><b>(a) Domestic Lifeline (PP):</b></p> <p>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. The free units applicable to Indigent consumers will be specified in the Tariff Schedule as approved by Stellenbosch Municipal Council.</p> <p><b>(h) Municipal energy rate:</b></p> <p>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 may be applied to this category of consumers.</p> <p><b>(i) Non-profit Organisations (NPO) energy rate:</b></p> <p>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</p> |

| Policy/ By-law | Summarized Nature of change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p>Non-profit Organisations. A monthly fixed charge may be applied for this category of consumers.</p> <p><b>(j) Sport Organisations energy rate:</b></p> <p>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 may be applied to this category of consumers.</p> <p><b>(h) External Wheeling:</b></p> <p>Different tariffs may be applied for customers receiving power at low or medium voltage as per the Tariff Schedule as approved by Council for the applicable financial year.</p> <p><b>5.3 Waste Management Tariffs</b></p> <p><b>(a) Residential properties:</b></p> <p>Residential refuse (solid waste) will be removed once a week. Households are allowed 3 standard refuse bags or one wheelie bin per week. Any additional services will be specified in the Tariff Schedule as approved by Council for an applicable financial year.</p> <p>Refuse removal tariffs are based on a flat rate per household.</p> <p>The tariff for “Single residential properties for indigent households” as specified in the Tariff Schedule for Waste Management for residential purposes may be granted to Indigent households as a subsidy.</p> <p><b>(b) Business and industries:</b></p> <p>Business and industry refuse (solid waste) are removed by means of wheelie bin or bulk containers. Each container (size in volume) is accepted as a refuse unit at a specific tariff which includes the number of removals per week. Any additional services will be specified in the Tariff Schedule as approved by Council for an applicable financial year.</p> |

| Policy/ By-law | Summarized Nature of change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p><b>5.4 Sewerage Tariffs</b></p> <p><b>(a) Residential properties (Properties for dwelling purposes only):</b></p> <p>A tariff structure utilizing plot sizes is applied to allocate the sewerage costs to a specific property. The tariff in the first block (0-250m<sup>2</sup>) of the Tariff Schedule for Sewerage for residential purposes may be granted to Indigent households as a subsidy.</p> <p><b>(b) Business and industries (All other developed erven):</b></p> <p>A tariff structure utilizing plot sizes, as well as floor areas per usage is applied to allocate the sewerage costs to a specific property.</p> <p>The removal of industrial effluent is charged at a cost as per the applicable tariffs.</p> <p><b>6. CALCULATION OF OTHER TARIFFS</b> (pages 10- 11)</p> <p><b>(b) Method of calculation:</b></p> <p>(iii) Any subsidy on Sundry tariffs for Indigent Consumers will be specified in the Indigent Policy.</p> <p><b>(d) Other Departmental Tariffs:</b></p> <p>(i) Different tariffs may be applied. The applicability of such fee shall be determined by the relevant directorate.</p> |
| Tariff By-law  | <p><b>Tariff By-law 2026/27</b></p> <p>Various aspects of the 2026/2027 Tariff Bylaw were modified to include changes that enhanced or fine-tuned the application of the current policy emanating from comments and inputs received from Department of Cooperative Governance and Traditional Affairs (COGTA) as per attached Annexure A.</p> <p>Minor amendments were made to the by-law. The list below demonstrates such changes and serves the purpose to highlight the changes:</p> <p><b>4. ADOPTION AND IMPLEMENTATION OF TARIFF POLICY</b> (page 2)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| Policy/ By-law | Summarized Nature of change                                                                                                                                                                                                                          |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p>(3) The Tariff Policy applicable to a financial year is hereby incorporated by reference in this By-law. All amendments to the Tariff Policy as the Council may approve/adopt from time to time, shall be deemed to be likewise incorporated.</p> |

## **ANNEXURE A**

### **LETTER FROM DEPARTMENT OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS**

87 Hamilton Street, Arcadia, Pretoria, Private Bag X804, Pretoria, 0001 South Africa  
Tel: (+27 12) 334 0600, Fax: (+27 12) 336 5954, Website: [www.cogta.gov.za](http://www.cogta.gov.za)

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Ref no: 14/4/P/1

The Municipal Manager  
**Stellenbosch Local Municipality**

Dear Municipal Manager,

**WC024 - Stellenbosch Local Municipality: Assessment of Compliance with Sections 13, 74 and 75 of the Local Government: Municipal Systems Act (MSA) (Act No. 32 of 2000)**

The Department of Cooperative Governance (herewith referred as the DCoG) is responsible for the administration of the Local Government: Municipal Systems Act, (Act No. 32 of 2000) (hereafter referred to as the MSA) including the monitoring of compliance by municipalities in respect of the implementation of all legislative aspects articulated in Sections 13, 74 and 75 of the MSA.

Section 74 (1) of the MSA provides for a municipal council to 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 this Act and with any other applicable legislation. According to Section 74(2) a tariff policy must reflect at least the following principles, namely that (c) poor households must have access to at least basic services through (ii) special tariffs or lifeline tariffs for low levels of use or consumption of services or for basic levels of service; or (iii) any other direct or indirect method of subsidisation of tariffs for poor households. According to Section 74(3) a tariff policy may differentiate between different categories of users, debtors, service providers, services, service standards, geographical areas and other matters long as the differentiation does not amount to unfair discrimination.

Further, Section 75 (1) requires a municipal council must adopt by-laws to give effect to the implementation and enforcement of its tariff policy. According to Section 13 of the MSA a by-law passed by a municipal council— (a) must be published promptly in the Provincial Gazette and when feasible, also in a local newspaper or in any other practical way to bring the contents of the by-law to the attention of the local community and takes effect when published or on a future date determined in or in terms of the by-law. Section 75 (1) of the MSA requires a municipal council to adopt by-laws to give effect to the implementation and enforcement of its tariffs policy.

During the 2025/26 municipal financial year and in line with the Department's responsibilities outlined above, the DCoG assessed your municipality's compliance with Sections 13, 74 and 75 of the MSA and determines as follows:

**WC024 - Stellenbosch Local Municipality: Assessment of Compliance with Sections 13, 74 and 75 of the Local Government: Municipal Systems Act (MSA) (Act No. 32 of 2000)**

**Compliance with Section 74(1) of the MSA - Adoption and Implementation of Tariffs Policies:**

The 2025/26 tariffs policy of Stellenbosch Local Municipality indicates effective date of implementation of the policy and is Item 8.2 of the 2025/26 budget. There are no recommendations in respect of the development and adoption of the 2025/26 tariffs policy.

**Compliance with Section 74(2) (c) (ii) and (iii) of the MSA:**

**Refuse Removal and Solid Waste Management** - According to Stellenbosch Local Municipality's 2025/26 tariffs policy a specific tariff for Indigent consumers in respect of single residential properties will apply as per the approved Solid Waste Tariff Schedule (Stellenbosch Local Municipality, 2025/26 Tariffs Policy, Page 9). Further, according to the 2025/26 tariffs policy, 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.

It should be noted that the tariff schedule does not indicate the subsidy and defers the determination of the subsidy amount to council by indicating that "a monthly subsidy (to be determined by Council) to be credited to a registered indigent consumer's account" (Stellenbosch Local Municipality, 2025-26 Tariff Schedule, Page 11). There are no recommendations in respect of the compliance with section 74(2) (c) (ii) and (iii) of the MSA.

**Electricity Service** – Although the 2025/26 tariffs policy indicates that Domestic Lifeline Tariffs will apply to prepaid indigent consumers in order to promote the affordability of the service (Stellenbosch Local Municipality, 2025/26 Tariffs Policy, Page 7) the tariffs policy of Stellenbosch Local Municipality should be strengthened by indicating in the ensuing 2026/27 tariff policy, the levels of free basic services (funded through the local government equitable share) provided to indigent households in the municipality.

**Tariffs Policy and Levels of Free Basic Services:**

**Refuse Removal and Solid Waste Management** - According to the 2025/26 refuse removal and solid waste management policy of Stellenbosch Local Municipality, a specific tariff for indigent consumers in respect of single residential properties will apply as per the approved Solid Waste Tariff Schedule (Stellenbosch Local Municipality, 2025/26 Tariffs Policy, Page 9).

**Electricity Service** - The 2025/26 tariffs policy reasserts the principles that 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



**WC024 - Stellenbosch Local Municipality: Assessment of Compliance with Sections 13, 74 and 75 of the Local Government: Municipal Systems Act (MSA) (Act No. 32 of 2000)**

subsidisation of tariffs for poor households (Stellenbosch Local Municipality, 2025/26 Tariffs Policy, Page: 2).

**Compliance with Sections 74(3) of the MSA:**

**Refuse Removal and Solid Waste Management** - The assessment of the categories of customers as contemplated in section 74(3) of the MSA in respect to solid waste is categories of customers according to residential customers, business customers and availability fees, charged may be charged to vacant properties, businesses, flats, and developments not permanently using the municipal collection services. There are no recommendations in respect of the compliance with Sections 74(3) of the MSA.

**Electricity Services** - The tariff policy of the municipality determines its customer categories as follows: domestic lifeline; domestic regular; commercial lifeline low energy rate; commercial low energy rate; commercial regular energy rate; agricultural energy rate; industrial energy rate; non-profit organisations (NPO) energy rate; sport organisations energy rate; and time-of-use energy rate (Stellenbosch Local Municipality, 2025/26 Tariffs Policy, Page: 22-23). There are no recommendations in respect of the compliance with Sections 74(3) of the MSA.

**Compliance with Sections 75(1) and 13(1) of the MSA – Adoption and Publication of Tariffs By-Law**

According to the information assessed, Stellenbosch Local Municipality published its tariffs by-law on 15 June 2017 in Western Cape Provincial Gazette No. 7782. To align future amendments on the annual tariffs policies to the tariffs by-law, it is recommended that the municipality consider incorporating the following in the tariffs by-law: "The tariffs policy is hereby incorporated by reference in this By-law. All amendments to the tariffs policy as the municipal council may approve from time to time, shall be deemed to be likewise incorporated".

Kindly contact Choene Malatji, Deputy Director: Tariff Setting and Modelling on Cell No. 073 167 5157 and email [chuenem@cogta.gov.za](mailto:chuenem@cogta.gov.za) or alternatively Plaatjie Mahlobogoane, Director: Tariff Setting and Modelling on Cell No. 072 280 1457 or email [plaatjiem@cogta.gov.za](mailto:plaatjiem@cogta.gov.za) for more information related to this matter.

Kind regards



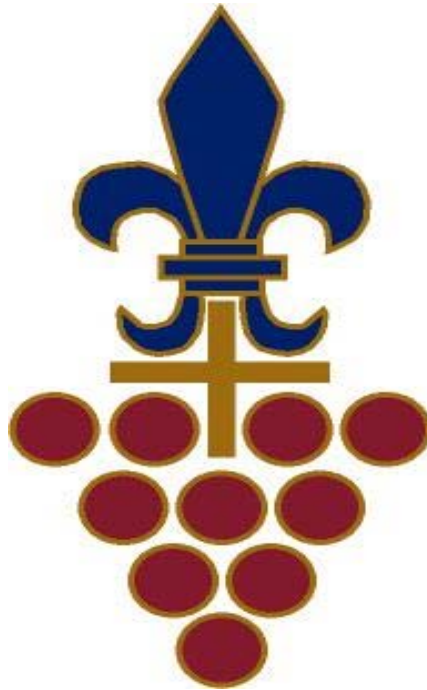
**DR KEVIN NAIDOO**

**DEPUTY DIRECTOR-GENERAL: POLICY, GOVERNANCE AND ADMINISTRATION**

**DATE: 23/03/2026**

## **APPENDIX 5**

# **STELLENBOSCH MUNICIPALITY**



## **INSURANCE POLICY**

**2026/2027**

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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 within 3 days 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 5 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<br>(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        | <p>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.</p> <p>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.</p> |
| 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 & 3 <sup>rd</sup> 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 as specified; (ii) in transit, including loading and unloading or whilst temporarily 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                  | <p>As per the Government Gazette No 40519 dated 21 December 2016.</p> <p>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.</p>                                                                                                                                            |
|                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## **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 in this 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**

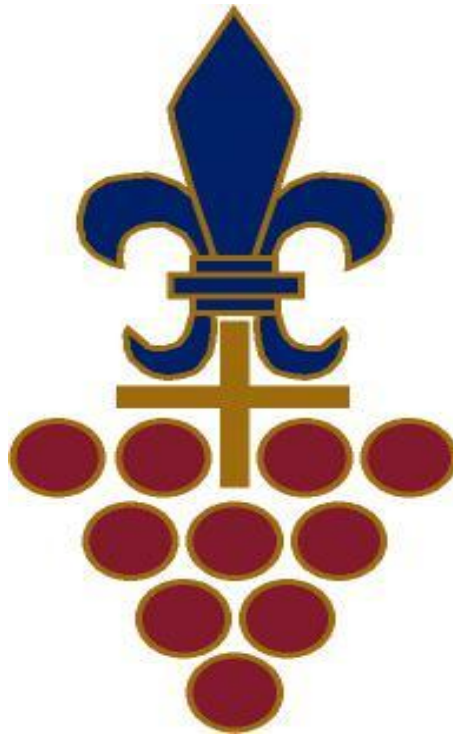
The appointment of an insurance broker must be performed in terms of the municipality's Supply Chain Management Policy. Call for bids to appoint an insurance broker will be done every three years. Section 33 of the MFMA will be applicable if the duration exceeds 3 years.

# **9. ADMINISTRATION OF POLICY**

This policy will be administrated by the Chief Financial Officer that will be the Policy holder.

# **APPENDIX 6**

## **STELLENBOSCH MUNICIPALITY**



## **RATES POLICY**

**2026/2027**





# 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 ( <i>Definitions</i> ) in the MPRA and the defined term " <i>Residential Purposes</i> " 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 ( <i>Definitions</i> ) in the MPRA and the defined term " <i>Agricultural Purposes</i> " as per paragraph 4 in this Policy. |
| (e)  | Mining                        | Refer Section 1 ( <i>Definitions</i> ) in the MPRA.                                                                                         |
| (f)  | Public Service Purposes       | Refer Section 1 ( <i>Definitions</i> ) 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 adjoining 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 adjoining 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:

| <b>Gross Monthly Household Income</b> |        |    |        | <b>% Rebate</b> |
|---------------------------------------|--------|----|--------|-----------------|
| <b>Income bands</b>                   |        |    |        |                 |
| 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 consider a rebate of 20% which shall be identified as “Stellenbosch Special Rebate” (SSR) to registered universities and colleges operating a campus within the jurisdiction of the Municipality.

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:

| <b>Total Revenue/Income</b>         |           |           |           | <b>% Rebate</b> |
|-------------------------------------|-----------|-----------|-----------|-----------------|
| <b>Revenue/Income bands (Rands)</b> |           |           |           |                 |
| 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.
- (vi) The Rates clearance certificate validity period is 60 days and the amount due is calculated as follows:
  - a. Clearance Fees as per Council's Tariff Schedule
  - b. All outstanding debt on the relevant property
  - c. Current plus three months in advance accounts

### **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. Applications once approved as per paragraph 8.6 may not need to re-apply annually.
  - (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.

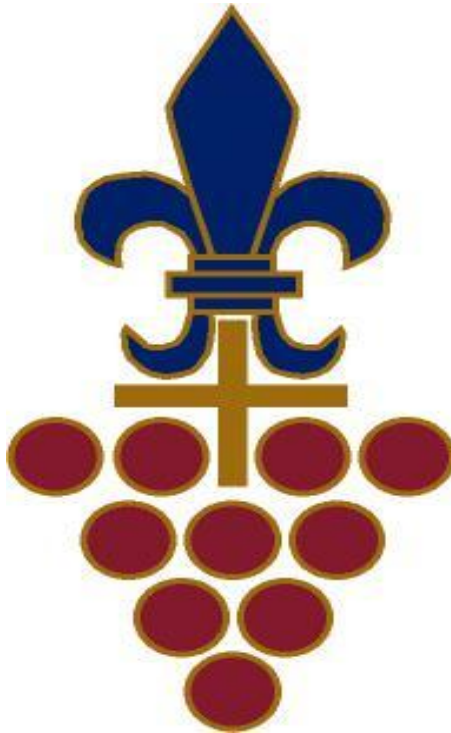
| Category (of property)               | Category Code       | Formulae Code | Supporting references                                                                    |
|--------------------------------------|---------------------|---------------|------------------------------------------------------------------------------------------|
| <b>Residential</b>                   | 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                 | REL1          | 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                 |
| <b>Industrial</b>                    | IND                 | IND           | MPRA Section 8(2)(b); Policy Definitions for “industrial”                                |
| <b>Business</b>                      | 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                                                                      |
| <b>Agricultural</b>                  | 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                 |
| <b>Mining</b>                        | MIN                 | MIN           | MPRA Section 8(2)(e).                                                                    |
| <b>Public Service Purposes</b>       | PSP                 | PSP           | MPRA Section 8(2)(f); the Policy paragraph 7.3                                           |
| <b>Public Service Infrastructure</b> | 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)(a4) and the Policy paragraph 7.4                            |
|                                      | PSI                 | MUNP          | MPRA Sections 7(2)(a)(ii); the Policy paragraphs 7.4 and 7.7                             |
| <b>Public Benefit Organisation</b>   | PBO                 | PBO           | MPRA Section 8(2)(h) and the Policy paragraph 7.5                                        |
| <b>Multiple purposes</b>             | <i>Multi tariff</i> | MULTI         | MPRA Sections 8(2)(i) and 9 and the Policy paragraph 7.2                                 |
| <b>Heritage</b>                      | HER                 | HER           | MPRA Section 15(2A)(b)                                                                   |
| <b>Vacant Residential</b>            | VACR                | VACR          | the Policy paragraph 7.1                                                                 |
| <b>Vacant Other</b>                  | 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.

| <b>Rebate Code</b> | <b>Purpose</b>                                | <b>Supporting references</b>                        |
|--------------------|-----------------------------------------------|-----------------------------------------------------|
| 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                          |

**STELLENBOSCH MUNICIPALITY**



**INDIGENT POLICY**

**2026/2027**



# 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<sup>2</sup>; 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**

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.
- (d) The indigent status will be renewed/reviewed annually. Nonetheless, an extension based upon current system's is set within a maximum period of 18 months from the initial application month. Failure to adhere to this requirement shall force the cancellation of the current indigent status after which the indigent consumer must follow a formal indigent application process.

## **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](mailto: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.

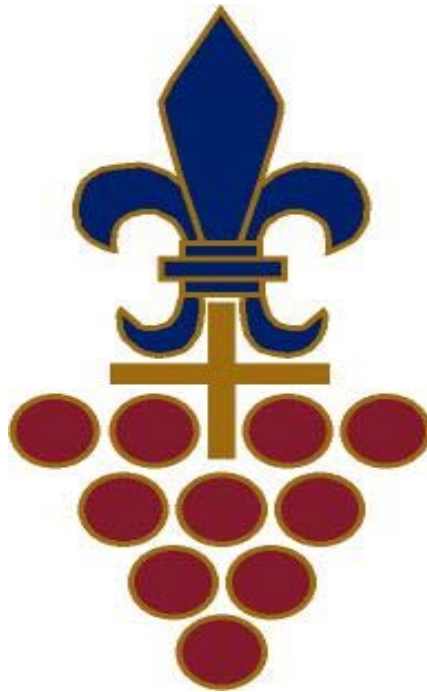
### **13. STAKEHOLDERS**

Stakeholders are the following parties:

- Officials Revenue Department,
- Other Municipal Officials - Budget office, Senior Managers and CFO,
- Community,
- Cooperative Governance and Traditional Affairs (CoGTA),
- National Treasury, and
- Western Cape Government – Department of Local Government – Performance Monitoring.

These stakeholders were consulted either directly or indirectly in the development of this Policy.

**STELLENBOSCH MUNICIPALITY**



**CREDIT CONTROL AND  
DEBT COLLECTION POLICY**

**2026/2027**



# **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 6kl (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 [6kl (kilolitre)].
- (iii) If the defaulting owner/debtor is using more than the monthly usage of the “1<sup>st</sup> 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 “1<sup>st</sup> Restrictive limit” level.
- (iv) If the defaulting owner/debtor is not using more than the monthly usage of the “1<sup>st</sup> 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               | 2 <sup>nd</sup> Restrictive limit           | 1 <sup>st</sup> Restrictive limit   |
|---------------------------------------|----------------------------------|---------------------------------------------|-------------------------------------|
| 1 to 6 persons or Indigent households | 200/ per day up to 6k/ per month | Not applicable for this "Category of usage" | 400/ per day up to 12k/ per month   |
| 7 to 9 persons                        | 200/ per day up to 6k/ per month | 400/ per day up to 12k/ per month           | 750/ per day up to 22.5k/ per month |
| 10 or more persons                    | 200/ per day up to 6k/ per month | 400/ per day up to 12k/ per month           | 1000/ per day up to 30k/ 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.

Should the service contract not be signed by the new owner, all services or applicable levies on said property are payable and due by the new owner from the date of registration in the name of the new owner.

All services or applicable levies on said property before the date of registration are payable by the previous owner.

- 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 or digitally derived 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 7<sup>th</sup> (seventh) day of each month or the first working day thereafter, should the 7<sup>th</sup> (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)

| <b><i>Facility</i></b>                                                                                                       | <b><i>Hours</i></b>                                       | <b><i>Payment methods accepted</i></b> |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------|
| Cash offices at Stellenbosch, Kayamandi, Franschhoek, Klapmuts and Pniel                                                     | Office hours:<br>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:<br>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](mailto:creditcontrol.notices@ Stellenbosch.gov.za)

Telephone Numbers: See Municipal Account for relevant telephone numbers

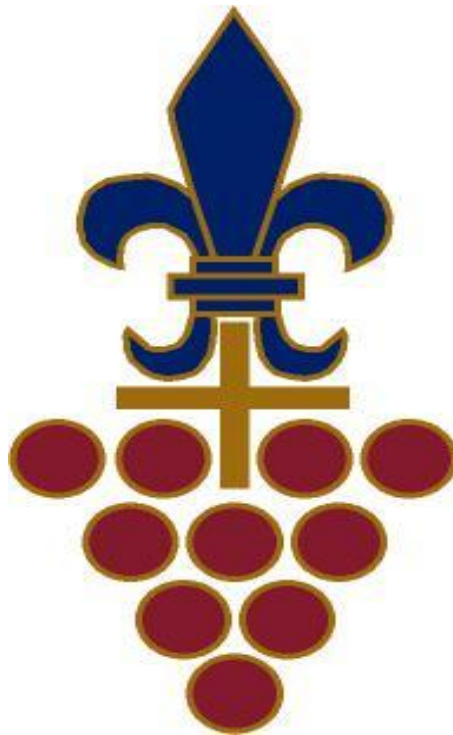
Postal Address: PO Box 17, Stellenbosch, 7601

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.

**STELLENBOSCH MUNICIPALITY**



**IRRECOVERABLE DEBT POLICY**

**2026/2027**



# 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 fifty thousand rand (R50 000) will be effected after Council approval.
- (ii) Amounting to fifty thousand rand (R50 000) and below may be effected after motivation to and approval by the Chief Financial Officer (CFO) or his/her delegate.
- (iii) Amounting to thirty thousand rand (R30 000) and below may be effected after motivation to and approval by the Senior Manager: Revenue and Expenditure.
- (iv) Amounting to twenty thousand rand (R20 000) and below may be effected after motivation to and approval by the Manager Revenue.

3.2 The writing-off of all the interest and administration fees (excluding legal costs) component of debt, providing that the debt excluding the interest and administration fees (excluding legal costs) component, is paid in full, may be considered as follows:

- (i) Above two hundred and fifty thousand rand (R250 000) will be effected after Council approval.
- (ii) An amount not exceeding two hundred and fifty thousand rand ( R250 000) and below may be effected after motivation to and approval by the Chief Financial Officer (CFO).

- (iii) An amount not exceeding twenty thousand rand (R20 000) and below may be effected after motivation to and approval by the Senior Manager Revenue and Expenditure or Manager Revenue.
- (iv) The above writing-off described transaction may only be initiated and processed once per specific owner or debtor account. The Municipality shall have sole discretion to determine the final settlement amount.

#### **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: creditcontrol.notices@stellenbosch.gov.za

Telephone Numbers: See Municipal Account for relevant telephone numbers

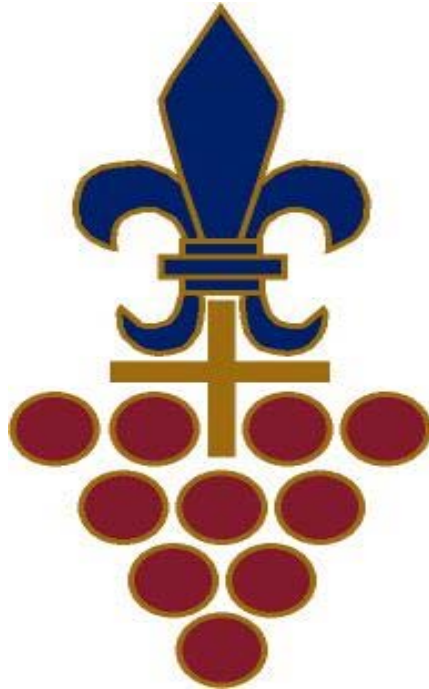
Postal Address: PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

#### **7 Short Title**

This Policy is the Irrecoverable Debt Policy of the Stellenbosch Municipality.

**STELLENBOSCH MUNICIPALITY**



**DEVELOPMENT CHARGES  
POLICY**

**2026/2027**



# 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 **'credit/s'** means a non-cash allowance, reduction or set-off granted by the Municipality, in its sole and absolute discretion, to a developer or applicant in respect of development charges payable for a specific erf and/or land, arising from development charges previously paid in respect of such erf and/or land, or existing permanent, lawful buildings on such erf and/or land whose service demand has already been absorbed into the bulk service networks, which credit shall not constitute a cash payment, refund and/or reimbursement, and which shall only be applicable to the same erf and/or land in respect of which it is granted and shall not be utilised and/or set off in respect of and/or applied to or transferred to any other erf and/or land;
- 1.8 **'developer'** means a person or entity intending to implement or implementing or undertaking land development;
- 1.9 **'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;
- 1.10 **'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;

- 1.11 **'engineering services'** means a municipal engineering service as defined in section 1 of the SPLUMA;
- 1.12 **'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;
- 1.13 **'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;
- 1.14 **'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);
- 1.15 **'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;
- 1.16 **'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;
- 1.17 **'land development application'** means an application for approval of land development including a building plan application or any application or use that will increase or that is reasonably expected to increase demand on existing and planned external engineering services capacity.;
- 1.18 **'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;
- 1.19 **'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;
- 1.20 **'LUPA'** means the Western Cape Land Use Planning Act, 2014, Act. 3 of 2014 (PN 99/2014 of 7 April 2014);
- 1.21 **'MSDF'** means the current Stellenbosch Municipal Spatial Development Framework contained in the Municipality's approved Integrated Development Plan, as amended from time to time;
- 1.22 **'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;
- 1.23 **'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.

- 1.24 '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;
- 1.25 'off-set'** means a reduction granted and/or applied, in the sole and absolute discretion of the Municipality, against development charges payable in respect of a specific erf and/or land, arising from the fair and reasonable cost of external engineering services or other infrastructure installed or work performed by the developer in lieu of payment of development charges, to the satisfaction of and as determined by the Municipality, which off-set shall only be applicable to the same erf and/or land in respect of which it is granted and shall not be utilised and/or set off in respect of and/or applied to or transferred to any other erf and/or land;
- 1.26 '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;
- 1.27 'SPLUMA'** means the Spatial Planning and Land Use Planning Act, 16 of 2013;
- 1.28 'Systems Act'** means the Local Government: Municipal Systems Act, 2000, Act 32 of 2000; and
- 1.29 '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 -
    - o ensuring that the beneficiaries of infrastructure pay a fair share of the costs of installing it, relative to other residents;
    - o releasing resources that a municipality would otherwise have dedicated to meeting these needs to be spent on other development priorities; and
    - o 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 Relevant legislation

Attention is directed to the provisions of the following legislation.

- The Constitution of the Republic of South Africa, 1996 ('Constitution').
- The Systems Act.
- Zoning Scheme.

<sup>1</sup> Akani Garden Route (Pty) Ltd v Pinnacle Point Casino (Pty) Ltd 2001 (4) SA 501 (SCA) at par [7].

<sup>2</sup> Fedsure Life Assurance Ltd and Others v Greater Johannesburg Transitional Council and Others 1999 (1) SA 374 (CC) par 58.

<sup>3</sup> City of Cape Town v Robertson 2005 (2) SA 323 (CC) at par 60.

<sup>4</sup> See Baxter, Lawrence. 1984. Administrative Law. Juta & Co, Ltd: Cape Town on p. 508 and 511.

<sup>5</sup> 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 set out and/or quoted *verbatim* further below.

### 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. 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-

- o 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
- o may be regulated by national legislation.

In terms of Schedule 4B of the Constitution, the competency of municipal planning is conferred on municipalities.

### 3.2.2 The Systems Act

Relevant sections of the Systems Act are set out below. 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.

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)I provides that the council of a municipality has the right to finance the affairs of the municipality by-
  - o charging fees for services; and
  - o 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.

### 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 Property Rates 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 Fiscal Powers 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.

Section 3 of the Amendment Act intends to amend and substitute section 3 of the Fiscal Powers Act by adding subsection (1)(b) to state separately from municipal surcharges and taxes that it applies to "development charges" and by adding subsection (2) to provide that the chapters relating to municipal tax and surcharges do not apply to development charges. As such, it is apparent that the legal basis for a development charge is not necessarily section 229 of the Constitution but rather the incidental power flowing from the Municipality's competency relating to municipal planning in Schedule 4B of the Constitution.

Section 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 (Section 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 (Section 9E);

- permits a municipality to set off the cost of infrastructure installed by the developer against a development charge (Section 9G);
- deals with the consequences of a municipality not providing infrastructure for which a developer has paid a development charge (Section 9H)
- provides for a mechanism to resolve disputes for a person whose rights are affected by a decision regarding development charges (Section 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 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.

#### 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. Development charges will be levied based on the increased demand or reasonably expected increased demand on existing and planned external engineering services capacity or infrastructure, irrespective of the geographical location of the development or the application or use.

For example, the traffic generated 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.

- 5.2. Where the full extent of the primary development rights attached to a property or land has not been taken up, and the full development charge for such rights has not been paid, the outstanding 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 development charges already paid or the extent of the legal historic development of the property or land in terms of which the service demand has already been accounted for in the bulk service networks, whichever is applicable.

A development charge is payable if such additional primary development rights are implemented, which development charge shall be calculated and levied to the extent that the additional primary rights are being taken up 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.

Where an application is made for additional use rights or permissions, or where application is made for building plan approval to implement such additional use rights or permissions, development charges will be levied and payable where said approval leads to increased or reasonably expected increased demand on existing and planned external engineering services capacity.

The onus of proof for the payment of any development charge in the past is on the developer.

- 5.3. Four key principles underlie the system of development charges, which align with the objects of SPLUMA to provide for a uniform, effective and comprehensive system of spatial planning and land use management, to ensure social and economic inclusion, to provide for the sustainable and efficient use of land, and to redress the imbalances of the past and ensure equity in the application of spatial development planning and land use management systems. These are:

- 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**, thereby promoting social and economic inclusion and redressing historical imbalances.

- 5.3.2.

This implies that:

- 5.3.2.1. 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;

- 5.3.2.2. 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;
- 5.3.2.3. 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
- 5.3.2.4. 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.
- 5.3.3. **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.
- 5.3.4. **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 in a manner that is uniform, effective and comprehensive.  
  
This implies that:
  - 5.3.4.1. 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;
  - 5.3.4.2. Development charges should not be used as a spatial planning policy instrument;
  - 5.3.4.3. Costs recovered should be dedicated only to the purpose for which they were raised; and
  - 5.3.4.4. Development charges should be calculated where possible on a sectoral or geographic scale, to more accurately approximate costs within a specific impact zone.
- 5.3.5. **Administrative ease and uniformity:** The determination, calculation and operation of development charges should be administratively simple and transparent, consistent with the object of providing a uniform, effective and comprehensive system of spatial planning and land use management.

## 6. OBLIGATION TO IMPOSE A DEVELOPMENT CHARGE

### 6.1. Development Charges Apply

Without detracting from the provisions of the key principles outlined in paragraph 5 above or the special arrangements set out in paragraph 13 below and the development charges levied and/or payable in terms thereof, when the Municipal Planning Tribunal or Municipality (delegated authority) approves a land development application or any application or use which will or may result in an increased demand on external engineering services capacity or infrastructure, it may 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<sup>2</sup> 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 principles 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 or 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 a developer to install external engineering services with a capacity greater than that needed for the proposed development alone, where such increased capacity is necessary to support planned future development in the surrounding area and is in accordance with an approved municipal master plan.

Where the fair and reasonable cost of providing such external engineering services exceeds the development charge payable by the developer, the Municipality may, subject to a written agreement, reimburse the developer or offset the amount in excess of the development charge. Such reimbursement shall only apply where the infrastructure forms part of an approved master planning programme for the relevant service and has been approved as a capital project in the Municipality's budget.

Any reimbursement or offset must occur in accordance with an agreed payment schedule, not exceeding three (3) years from the completion date of installation, unless the developer waives the right to reimbursement.

The Municipality is under no obligation to agree to any reimbursement or offset. If the Municipality is unable to reimburse the developer due to budgetary constraints, lack of budgetary approval by Council, or any other reason, the developer must elect either to:

- (a) proceed with the development and fund the shortfall at his/her own cost, without reimbursement; or
- (b) delay the development until the Municipality has made the necessary budgetary provision.

These funding considerations will be taken into account when assessing any land use application to ensure that approvals are granted prudently and with due regard to financial sustainability.

- 9.5. If the developer elects to develop outside the Municipality's approved capital expenditure framework, he or she will have to fund the provision of services to enable such development. Subject to approval of the Municipality, DCs can be used as a funding source, if it is a bulk service, but any shortfall will have to be covered by the developer. 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 (in the form of a formal quotation or tender process for purposes of which at least three quotations or tenders have to be obtained) 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 or any interest thereon, 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 the following criteria (These projects will provide a social and economic benefit to the communities and the Municipality as a 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):
  - 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;
  - or
  - Public educational institutions, public hospitals, public clinics and other public infrastructure projects which are not profit seeking and which provide a service to especially the poorer communities;
  - and
  - The applicant for a rebate must be able to provide proof that the applicant is a registered non-profit or charitable community organisation.
- 12.2. 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 Municipal Council for consideration. Such submission must clearly indicate how the application meets the criteria 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.
- 12.3. 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.
- 12.4. Before the Municipality grants an individual subsidy, the responsible municipal department (indicated in brackets below) must:
  - 12.4.1. 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);

- 12.4.2. must provide for budgetary provision for the realisation of the revenue forgone to be made, from another realistically available source of revenue (Finance);
- 12.4.3. 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 applicable (Infrastructure and Finance).
- 12.5. 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.
- 12.6. 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.

### 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. As such, when a developer/applicant unlocks the full or further development potential on property with historical land use rights (including instances where only submission of an application for land development in the form of a building plan application is required) development charges will be levied based on the increased demand or reasonably expected increased demand on existing and planned engineering services capacity. 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: In respect of temporary departures, development charges will be levied at 20% of the normal development charge and at each extension of a temporary departure, a further 20% will be levied until 100% of the normal development charge is levied. If a permanent right is applied for, then credit will be granted for DC's previously paid and the onus is on the developer to provide proof of payment. In addition, 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.
- 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 (Gross Leasable Area - 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.
- 13.13. General: Notwithstanding any other provision of this policy, the granting of any credit in respect of development charges or any off-set remains in the discretion of the Municipality.

A municipality must establish a committee of at least four members, comprising of municipal officials from the infrastructure- (2 members), spatial planning and finance department, to assess whether an application meets the qualification criteria for a credit or offset as stipulated below and to furnish their recommendation to the Director: Infrastructure Services for a final decision to grant or decline the application.

When considering whether to grant any credits or off-set in respect of development charges, the Municipality may take into account the following, amongst others:

- a) Whether the development is in an area that is considered a priority development area (a functional area defined and mapped as a spatial category for investment

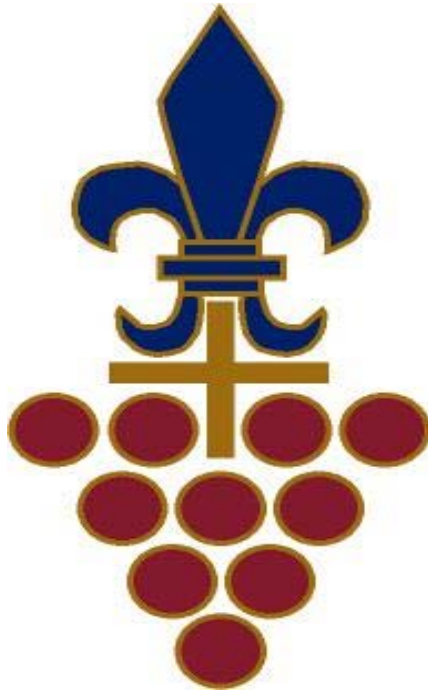


- planning derived from the Municipal Spatial Development Framework "MSDF") by the Municipality
- b) Whether granting the credit/off-set serves the broader public interest and is not to the detriment of other users or the community as a whole or is not only beneficial to the developer, whilst balancing the Municipality's ability to fund and maintain infrastructure
  - c) Whether the development is located within the municipal urban edge and has been designated for urban development
  - d) Whether the development or engineering services to be installed is provided for in the Municipality's budget that is linked to the Municipality's approved Integrated Development Plan (IDP)
  - e) Whether the development falls within the Municipality's approved capital expenditure framework (CEF)
  - f) Whether the developer has constructed or upgraded and/or will construct or upgrade infrastructure services that benefits multiple users/developments and/or the community as a whole, and has been or will be ceded to the Municipality
  - g) Whether the development aligns with strategic municipal goals such as densification, affordable housing, economic development, or spatial transformation
  - h) Whether sufficient documentation exists to verify the credit claim and whether it is claimed within the applicable timeframe
  - i) Existing agreements, conditions of approval, or statutory obligations requiring credits to be granted

Any credits or off-set will only be applicable to the same erf and/or land parcel in respect of which the credit or off-set was granted and cannot be utilised and/or set off in respect of and/or applied or transferred to a different erf or land parcel.

Any such credits or reimbursement will expire within a period of 3 years of having been granted or from becoming due to the developer. The 3 years shall commence when the Section 28 clearance (subdivision clearance) has been given. Where this clearance is not applicable, the commencement date shall be determined when the application is being assessed and will be communicated in writing to the applicant.

**STELLENBOSCH MUNICIPALITY**



**WAYLEAVE POLICY**

**2026/2027**

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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

**For purposes of this Policy, coordination of Works in the public road reserve and on Municipal Land includes (i) forward planning and sequencing of Works across all Service Agents to avoid avoidable conflict and premature disturbance to rehabilitated assets, and (ii) the application, verification, approval and enforcement of Wayleaves for any Works to be executed. This is supported by the submission of annual work plans, service coordination meetings, and the maintenance of accurate digital service records. Without these controls, uncoordinated and/or illegal Works increase the risk of service interruptions, asset damage, public safety incidents, and claims against Council.”**

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

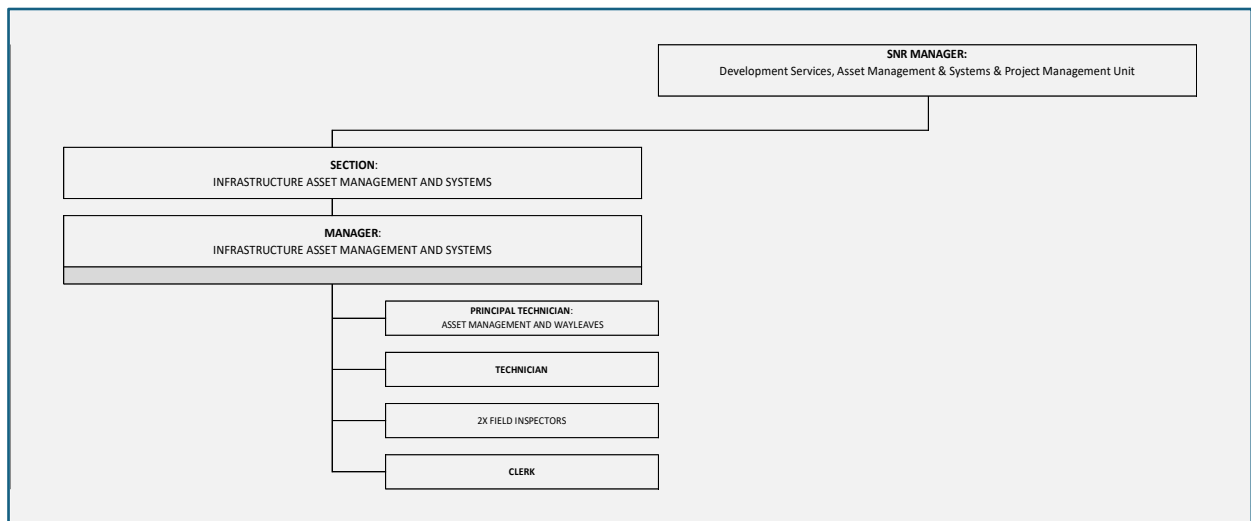
The Infrastructure Services Directorate has identified that this co-ordination function will need to:

- 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~~ a dedicated Wayleave Section has been established within the Municipality (collectively referred to as the Asset Management & Systems (Wayleaves) Section). This Section comprises the Wayleave Department (administrative processing and record-keeping), together with the designated technical function responsible for technical co-ordination, oversight, inspections and close-out (referred to in this Policy as the "Technician", including an appropriately delegated competent official where applicable). The five essential tasks that must be accomplished in establishing and sustaining the Wayleave Department and the Technician function 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).

Organisation Structure: Wayleave Department



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. **Any project-specific amendments must be recorded in writing and issued together with the Approved Wayleave/Approval Letter;**
- 
- Approved Wayleave or Approval letter,
- Services Verification Meeting Record
- Public Liability Insurance Checklist,
- Wayleave Tariffs as approved per financial year,
- Certificate of Works Completion

**Document control:** The Wayleave Department shall maintain the current controlled versions of all supporting documents. Where there is any conflict, the conditions and requirements contained in the Approved Wayleave/Approval Letter (including any project-specific conditions) shall prevail for that Work.

## 2 DEFINITIONS

The following words and phrases have the meaning assigned to them in this Code unless the context otherwise indicates:

"Accounting Officer" means the Municipal Manager, as contemplated in the Local Government: Municipal Finance Management Act, 2003

**"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 discovered 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;~~ means the Municipality's designated technical official(s) responsible for technical review, coordination, inspections and compliance oversight in terms of this Policy, and includes the Principal Technician, Technician and/or Field Inspector acting under appropriate delegation, as applicable.

**"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, installed 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~~ relocation 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.~~ This shall serve as the foundational basis for all subsequent planning and updates concerning 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 watermain, 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.~~ The application must be submitted in writing and must describe the proposed Work, supported by the required details and design drawings/plans.

- 3.3.1.2 Upon receipt of an application, the Wayleave Department will conduct an administrative review to confirm that the submission is complete and that all required documentation and information has been provided. Where information is outstanding, the Applicant will be requested to provide the missing information before the application proceeds to technical review and service verification.
- 3.3.1.23 ~~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. The Applicant must obtain available Service Plans indicating the positions of existing Services from the relevant Service Agents/Owners identified by the Wayleave Department. The Service Plans must indicate the position and type of Services in the area where the Work will be undertaken. Where the Service Plans are incomplete or unclear, the Applicant may be required to undertake preliminary investigations to confirm the precise position and dimensions of existing Services.~~
- 3.3.1.4 ~~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. Once the Wayleave Department has confirmed that the application is complete and the Applicant is in good standing in respect of compliance requirements determined by the Municipality, the Wayleave Department shall, in consultation with the Technician, arrange a Services Verification Meeting with the relevant Service Agents/Owners and the Applicant. This meeting facilitates the verification process described in 3.3.1.3.~~
- 3.3.1.45 ~~In~~ During the Services Verification Meeting, the Wayleave Applicant and the Wayleave Department shall ensure that the control section on the Services Verification Report form is completed and 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. Each Service Agent must indicate whether there is no objection in principle to the issuing of the Wayleave, or whether there is an objection. Where an objection is recorded, detailed reasons and motivations must be provided. Any “no objection in principle” is subject to technical compliance with the relevant Service Agents’ standards, compliance with Stellenbosch Municipality’s standards, and consideration of planned municipal Works in the affected area.
- 3.3.1.56 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.~~ the Wayleave Department shall proceed with the assessment of the Wayleave Application in accordance with this Policy and shall prepare a recommendation for approval (with conditions) or refusal (with reasons). No Work in the public road reserves may commence before a Wayleave has been approved and issued to the applicant.

- 3.3.1.67 The Wayleave Department, in consultation with the Technician, will review the Wayleave application and prepare a report on the application, with recommendations.
- 3.3.1.78 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.
- 3.3.1.89 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 receipt and understanding of the approved wayleave with stated requirements and condition, by signing and returning the signed copy of the approved wayleave. Once a decision has been made, the Wayleave Department shall forward the decision to the Applicant. Where approval is granted, the documents issued to the Applicant will indicate approval of the application and the conditions of approval, and will include the signed approved plans, the signed Services Verification Record/Report, and the signed Approved Wayleave.
- 3.3.1.10 The Applicant must acknowledge receipt and understanding of the Approved Wayleave and its conditions by signing and returning a signed copy of the Approved Wayleave to the Wayleave Department.
- 3.3.1.911 The Work must be carried out according to this Policy and relevant support documents where applicable.
- 3.3.1.4012 The Approved Wayleave and the Service plans of the Service Agents must be kept on-site while the Work is in progress.
- 3.3.1.4413 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.
- 3.3.1.4214 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.
- 3.3.1.4315 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.

- 3.3.1.4416 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.
- 3.3.1.4517 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.
- 3.3.1.4618 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.
- 3.3.1.4719 The applicable guarantee period will be stated in the letter of approval/ conditions (usually 12 months).
- 3.3.1.4820 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.
- 3.3.1.4921 Where work in the public road reserve or on Municipal Land has been ~~performed~~ undertaken 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~~ Policy 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~~ consultation with, and comments 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 Works that involve the installation, alteration, renewal or maintenance of Services and/or which require excavation in the public road reserve, traffic control and reinstatement of the roadway and pavements. Such Works must be dealt with in accordance with the procedures in Section 3.3. 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 waived 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, and which do not require excavation, traffic control or reinstatement 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- unless otherwise required by the Wayleave Department due to the nature 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 or otherwise authorise any structure or 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 in writing, 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 from the receipt of a complete application pack. .
- 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. The Wayleave Department shall, in consultation with the relevant Internal Service Agents and based on Council's planned Works (including the applicable planning horizon such as Council's five-year Work plan), consider whether planned municipal Works may affect the area applied for. Such planned Works may influence whether a Wayleave is approved, the timing of the Works, and/or the conditions imposed on approval, taking account of the expected life of the proposed new Service.~~

### **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 unless otherwise authorised in the Approved Wayleave conditions (e.g., for approved night work or Emergency Work).

### 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~~ open-cut trenching/excavation is not 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 and/or where special engineering, traffic, or asset-protection considerations apply.~~

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. Proof of payment must be provided to the Wayleave Department before the application is processed.

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 associated with processing the Wayleave Application, issuing correspondence/approvals and conditions, maintaining the wayleave record, and conducting site inspections to monitor compliance and respond to queries raised by 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.~~ Where the Wayleave Holder deviates from the approved wayleave conditions and requirements (non-compliance), the applicable non-compliance tariffs may be levied in accordance with the Municipal Tariffs, in addition to any enforcement actions contemplated in this Policy. Non-compliance tariffs must be settled as required by Council and may be a basis for withholding the processing/approval of future applications until rectified.

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~~ Where any individual, organisation, or Wayleave Holder undertakes Works in the public road reserve or on Municipal Land without an approved wayleave or valid authorisation (illegal works), the applicable illegal works tariffs may be levied in accordance with the Municipal Tariffs. Payment of an illegal works tariff does not constitute approval of the Works and does not remove the obligation to obtain the necessary permissions and to rectify any damage caused.

### 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.~~ Council requires that any Wayleave Holder undertaking Work in the public road reserve or on Municipal Land must, for the duration of the Works (and any applicable defects/guarantee period where relevant), maintain valid, appropriate and sufficient public liability insurance (and any other insurance required by Council from time to time). It is an express condition of every Approved Wayleave that the Wayleave Holder indemnifies and holds Council harmless against any claims, demands, losses, damages, costs or expenses arising from, or in connection with, the Work performed under the Approved Wayleave, including any acts or omissions of the Wayleave Holder, its employees, agents or contractors.

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.~~ Where the Wayleave Holder damages any municipal infrastructure and/or leaves any portion of Council's Infrastructure Services in an unsafe condition, the Wayleave Holder must immediately notify Council and take all reasonable steps to make the area safe and rectify the damage. Where the Wayleave Holder fails to do so timeously, Council may undertake emergency making-safe and/or rectification works using its own resources and materials, and the full associated costs will be recovered from 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:~~ In addition to the administration and supervision fees, other costs may arise from, or in connection with, the execution of Works under an Approved Wayleave, including the following:

- 3.10.4.1.1 Damages to existing Services;
  - 3.10.4.1.2 Relocation, protection, support or temporary works required for ~~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 where preliminary Works will affect traffic operations and/or parking bays.
- 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.~~ Where preliminary Works require the temporary disestablishment of parking bays, the Municipal Traffic Department must be requested to remove parking meter heads and any applicable arrangements for compensation for loss of revenue must be made in accordance with the Municipal Tariffs and/or Council requirements.

- 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.~~ The sightlines of motorists must at all times be kept clear of obstructions such as excavated material, signage or hoardings, particularly at intersections, accesses and pedestrian crossings

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.~~ Excavation areas must be clearly demarcated using warning signs and barriers positioned to provide sufficient advance warning for road users and pedestrians to react and change route safely.

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 discovered, 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. Where Routine Maintenance Work requires any temporary traffic accommodation, signage or barricading, the requirements of Section 3.11 (Traffic Control) and any other applicable approvals must be complied with.~~

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 subject to the applicable traffic management and municipal approval requirements..

### **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 and any conditions of the Approved Wayleave. ~~The Service Agent is responsible for the maintenance of the site in a safe condition until the final Reinstatement has been done.~~ The Wayleave Holder remains responsible for maintaining the Works area in a safe condition, including adequate temporary reinstatement and traffic/pedestrian accommodation, until permanent reinstatement has been completed and accepted by Council (or, where Council performs reinstatement for internal Works, until the handover to Council's Roads, Transportation and Stormwater Department).

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.~~ Where Work involves more than one street link (street block) and is undertaken in phases, a Completion Notice/Certificate must be submitted after completion of each phase, unless otherwise agreed in writing by the Wayleave Department.

### **3.21 Policy Enforcement**

- 3.21.1 ~~Council reserves the right to exercise its discretion in the implementation and enforcement of this Policy.~~ Council reserves the right to enforce this Policy and the conditions of any Approved Wayleave, including the issuing of instructions, stopping of Works, and the levying of applicable tariffs and penalties in terms of the Municipal Tariffs, where relevant.
- 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.

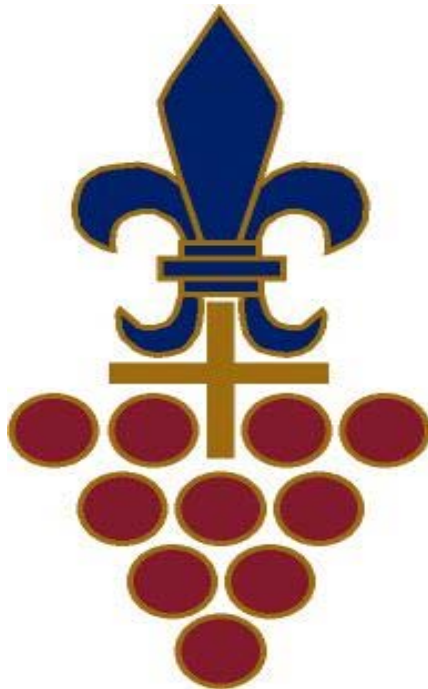
### **3.22 Exemption, Appeal and Revoking**

- 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.

**STELLENBOSCH MUNICIPALITY**



**CASH MANAGEMENT AND  
INVESTMENT POLICY**

**2026/2027**





# **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     |
| B-Signatories: | Manager: Financial Asset Management                         |
|                | 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 cancellation.

### **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.

##### 4.6.3.1 A 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. The objectives of the investment policy are- to ensure compliance with the relevant legal and statutory requirements relating to investments:

- To ensure the preservation and safety of the municipality's investments.
- To ensure diversification of the investment portfolio across acceptable investees, permitted types of investments and investment maturities.
- To ensure timeous reporting of the investment portfolio as required by the MFMA in accordance with generally recognised accounting practice; and

- To ensure that the liquidity needs of Stellenbosch Municipality are properly addressed.

### **5.1.1. Legislative Framework for Investments**

Municipal investments and management of, are guided by two pieces of legislation namely: (1) Municipal Finance Management Act of 2003 (MFMA) and (2) Municipal Investment Regulations, 2005 (GN R308 of 1 April 2005).

#### **5.1.1.1 Municipal Finance Management Act (MFMA)**

Chapter 3 of the MFMA deals with municipal revenue, where subsection 13 covers investments. Subsection 13 of the Act requires that a municipality must establish an appropriate and effective cash management and investment policy in accordance with the frameworks prescribed by the Minister of Finance as set out in the Municipal Investment Regulations of 2005.

Relevant subsections:

**Ss13(1)(b):** The Minister, acting with the concurrence of the cabinet member responsible for local government, may prescribe a framework within which the municipality must invest money not immediately required.

**Ss 13(2):** A municipality must establish an appropriate and effective investment policy in accordance with any framework that may be prescribed in terms of subsection (1).

#### **5.1.1.2 Municipal Investment Regulations, 2005 (GN R308 of 1 April 2005).**

The Municipal Investment Regulations, 2005 (GN R308 of 1 April 2005) were issued under the MFMA (Act No. 56 of 2003) in South Africa. These regulations provide a legal framework to guide municipalities in managing their investments in a responsible, transparent, and risk-averse manner. From here forth the policy should reflect a breakdown of the regulations in relation to Stellenbosch Municipality.

## **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 Prohibited Investments

Regulation 7 of the Municipal Investment Regulations (No. R. 308, 1 April 2005) states that a municipality or municipal entity may make an investment only if the **investment is denominated** in Rand and is **not indexed to**, or affected by, fluctuations in the value of the Rand against any foreign currency.

#### 5.3.1 Explanation of Regulation 7

- Denomination requirement: The investment must be in South African Rand. It is prohibited to invest in instruments denominated in a foreign currency.
- No indexation or linkage: Even if the primary invested funds are in Rands, returns on investments must not have returns or payments that fluctuate based on foreign currency movements. For example, an investment with interest or payout indexed to a foreign currency is disallowed.
- Absolute restriction: This is a prohibition, not a permission with conditions. If it is foreign currency-denominated or tied to exchange-rate movements, the municipality or municipal entity must not invest in it.
- Further beyond Regulation 7 of the Municipal Investment Regulations **no other legislation** (including the MFMA or Municipal Systems Act) contains a similarly explicit list of **prohibited investment types** for municipalities. The MFMA regulates financial conduct, accountability, and consequences for unauthorized, irregular, or wasteful expenditure, but does not itself define which specific investment instruments are forbidden. Thus, the Municipal Investment Regulations (Regulation 7) remain the primary source for legally required prohibitions on municipal investments.

### **5.3 Diversification**

Section 11 of the Municipal Investment Regulations of 2005 details the diversification of municipal investments. This section requires that municipalities take “all reasonable and prudent

steps” to diversify their Investment portfolio with approved institutions as set out in point

5.2above.5.3.1 The regulation itself does not prescribe a fixed percentage limit.

Instead, it requires municipalities to set such limits within their own investment policies. As per Stellenbosch Municipality investment policy no more than 50% of total municipal investments may be placed with any single bank.

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(1)(b) of the Municipal Finance Management Act, the Accounting Officer has delegated to the Chief Financial Officer (CFO) as per section 77(1)(b), 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

The process of securing which financial institutions the municipality will invest in, must occur through a bidding process. Requests 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, and rates are compared and chosen in terms of the diversification policy and the minimum bank credit rating requirements. Written mandates, signed by the CFO and MM, shall be issued to successful 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 advise 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. Standard of Ethics, Judgment and Care**

6.1 Investments made by or on behalf of Stellenbosch Municipality:

- a). must be a genuine investment and not an investment made for speculation.
- b). must be made with primary regard to the:
  - security of the investment.
  - liquidity needs of the municipality; and
  - income or return from the investment.
- c). must be made without internal or external negative interference whether such interference comes from individual officials, councillors, agents, investees or any other external body.

6.2 No fee, commission or other reward may be paid to a councillor or official of the municipality, or to a spouse or close family member of such councillor or official or any other party, in respect of any investment made by the municipality. This shall be confirmed annually by all investees to the Auditor-General.

6.3 All investments made by or on behalf of the municipality must be made in the name of the municipality.

6.4 Stellenbosch municipality shall take reasonable steps to diversify its investment portfolio across investees, type of investment and investment maturities.

## **7. Minimum Bank Credit Rating Requirements for investment**

Current legislation does not indicate specific minimum required ratings for municipalities. Though, Regulation 10 of the Municipal Investment Regulations of 2005 reiterates that a municipality or municipal entity must take all reasonable and prudent steps consistent with its investment policy and according to the standard of care set out in regulation 5, to ensure that it places its investments with credit-worthy institutions. Regulation 10(2)(a & b) of the regulations emphasises a municipality or municipal entity must -

(a) regularly monitor its investment portfolio; and

(b) when appropriate liquidate an investment that no longer has the minimum acceptable credit rating as specified in its investment policy.

## 7.1 ANNEXURE A: CURRENT RATINGS

| <b>Credit rating agency</b> | <b>Rating</b>    | <b>Category</b> | <b>Description</b>                                                                              |
|-----------------------------|------------------|-----------------|-------------------------------------------------------------------------------------------------|
| Moody's<br>(Deposit)        | Baa3<br>(Stable) | Medium<br>grade | Moderate credit risk; some speculative characteristics.                                         |
| S&P Global                  | BB<br>(Positive) | Adequate        | The lowest investment-grade tier; currently stable but vulnerable.                              |
| Fitch Ratings               | BB-<br>(Stable)  | Speculative     | Indicates an elevated vulnerability to default risk, especially in adverse economic conditions. |

## 8. OWNERSHIP

All investments must be made in the name of the Council of Stellenbosch Municipality. Written proof of investments made must be obtained from the institution where the investment is made and must be kept on file.

## 9. DUE CARE

In dealing with financial institutions, the following ethical principles must be observed:

9.1 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;

9.2 Under no circumstances may inducements to invest be accepted;

- 9.3 Interest rates quoted by one institution must not be disclosed to another institution; and
- 9.4 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.

## **10. 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.

## **11. 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.

## **12. REPORTING**

### **12.1 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:<br>Financial Statements<br>and Reconciliations | Manager: Financial<br>Statements and<br>Reporting |
|-------------|---------|-------------------------------------------------------------------|---------------------------------------------------|

### **13. 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.

### **14. EFFECTIVE DATE**

The policy will be reviewed on an annual basis to ensure that it is in line with the Municipality's strategic objectives and with legislation.

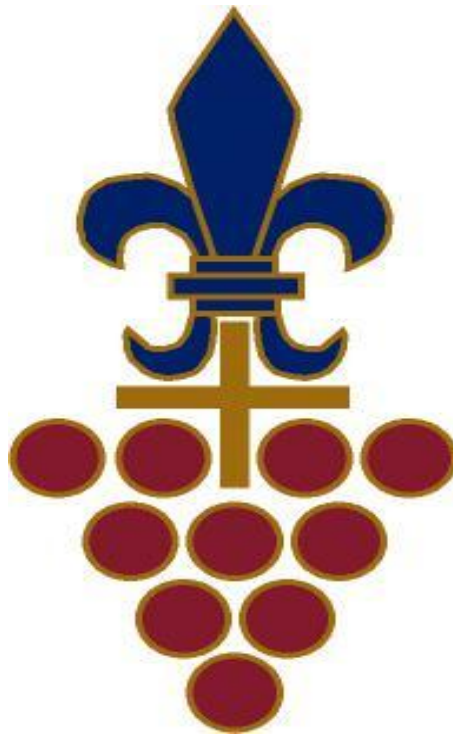
### **15. SHORT TITLE**

This Policy is the Cash Management and Investments Policy of the Stellenbosch Municipality.



# **APPENDIX 13**

## **STELLENBOSCH MUNICIPALITY**



### **ACCOUNTING POLICY**

**2026/2027**



# 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 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.

| <b>Item</b>                  | <b>Useful life</b> |
|------------------------------|--------------------|
| 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:

| <b>Item</b>          | <b>Useful life</b> |
|----------------------|--------------------|
| 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:

| <b>Item</b>                         | <b>Depreciation method</b> | <b>Average useful life</b> |
|-------------------------------------|----------------------------|----------------------------|
| 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:

| <b>Item</b>                               | <b>Depreciation method</b> | <b>Average useful life</b> |
|-------------------------------------------|----------------------------|----------------------------|
| 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 1.16 and 1.17

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**

The municipality derecognises heritage asset 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 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.

#### **1.12.1**

### **Financial assets**

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:

| <b>Type of financial asset</b>       | <b>Classification in terms of GRAP 104</b> |
|--------------------------------------|--------------------------------------------|
| 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 |

### 1.12.2 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 where 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.

### **1.12.3 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.

#### **1.12.4 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 oversized or overcapacity asset. Oversized 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 its 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.

## **1.20 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 that 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.

## **1.21 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.

## **1.22 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.

### **1.23 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 their transaction 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 the 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.

## **1.24 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 it 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.

### **1.25 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.

### **1.26 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 budgeted 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.

### **1.27 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.

### **1.28 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.

### **1.29 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.

### **1.40 Cash 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 <i>Financial Instruments</i> (2019)                            | Amendments to the scope, classification, measurement, presentation and disclosure requirements to align with international standards.                                                                                                                    |
| IGRAP 22 on <i>Foreign Currency Transactions and Advance Consideration</i> | 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 <i>Presentation of Financial Statements</i> (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 <i>Heritage Assets</i> (Approved June 2022)                                                     | Effective date to be determined. Amendments may not be used to formulate accounting policies. |
| <i>Improvements to the Standards of GRAP 2023</i> (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

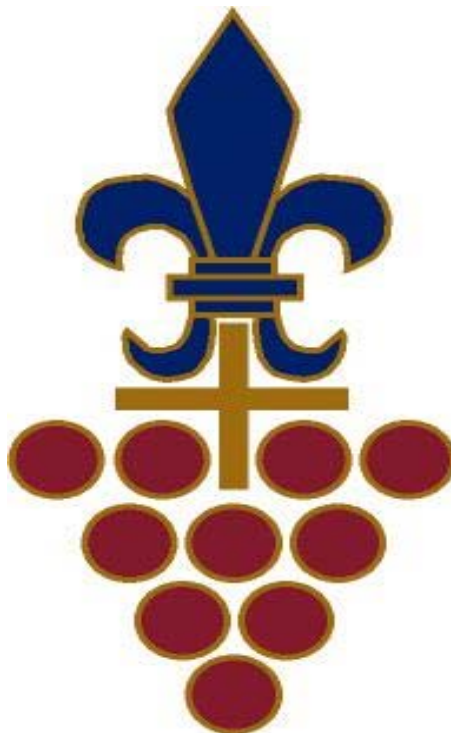
was always applied. When an entity applies a new accounting policy retrospectively, it applies the policy to comparative information for prior periods as far back as is practicable.

- 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 14**

## **STELLENBOSCH MUNICIPALITY**



### **ASSET MANAGEMENT POLICY**

**2026/2027**



# 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 10  
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 15  
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 20  
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 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 be 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:

| <b>Item</b>          | <b>Useful life</b> |
|----------------------|--------------------|
| 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: -*

|                             |                                                                                                                                                            |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Proceeds</i>             | Sales value, trade-in value or proceeds received from insurance if the asset was damaged or stolen.                                                        |
| <i>Less: Carrying value</i> | 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. |
| <i>Equals PROFIT or</i>     | If proceeds greater than carrying value, or                                                                                                                |
| <i>Equals LOSS</i>          | 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 all 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:

| <b>Investment property</b>                                                                | <b>PPE</b>                                                                                                                                                                                                                 | <b>Non-current assets held for sale</b>                                                                |
|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| 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 |
|-----------|------------------------|------|
|           |                        |      |
|           |                        |      |

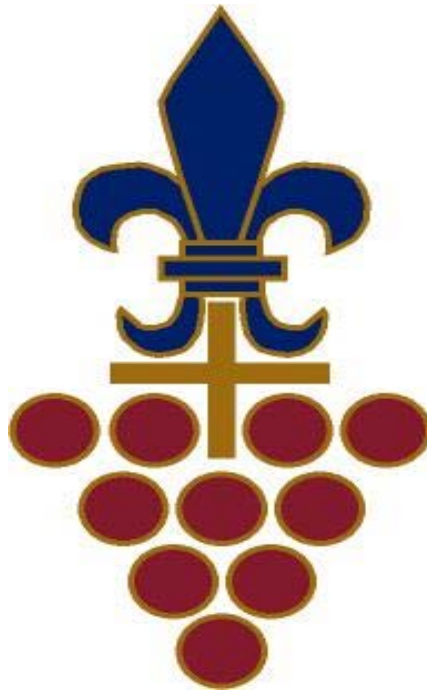
### Receipient Conformation

| Condition of Asset when received |      | Received By           | Date |
|----------------------------------|------|-----------------------|------|
| Good                             | Fair | Poor                  |      |
|                                  |      |                       |      |
|                                  |      |                       |      |
| OFFICE USE ONLY - FINANCE        |      |                       |      |
| Asset ID                         |      | Captured on System by | Date |
|                                  |      |                       |      |
|                                  |      |                       |      |

Remarks:

.....  
.....  
.....

**STELLENBOSCH MUNICIPALITY**



**POOL VEHICLE  
POLICY**

**2026/2027**



# **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: Determining the need for vehicles**

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 When requesting a pool vehicle, employees must attach a valid vehicle competency test certificate to their request.

3.2.6 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.

3.2.7 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.

3.2.8 No employee shall take a pool vehicle home overnight.

3.2.9 Pool vehicles are to be returned to their designated parking bays and keys handed over to the fleet management officer by 16:00 on the day of use .



## **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 wear 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 tampered 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 entire 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:

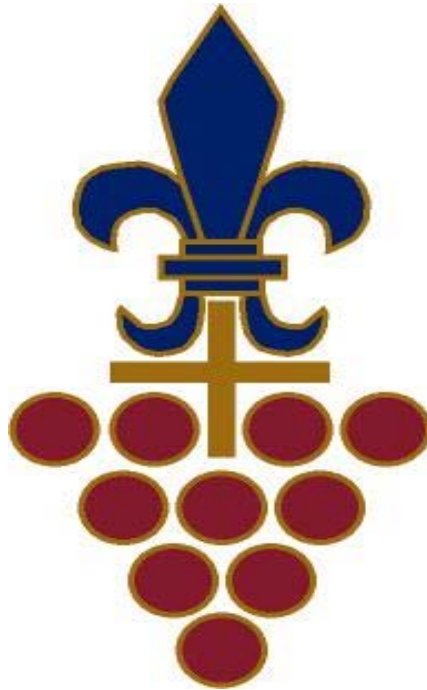
- 12.2.1 Wastage due to the overfilling of the fuel tank must be avoided and vehicles must, wherever possible, be parked on level ground and in the shade.
- 12.2.2 Vehicles must at all times be driven in the gear ratio appropriate to the road conditions.
- 12.2.3 Road speeds must be kept as constant 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.



**STELLENBOSCH MUNICIPALITY**



**SUPPLY CHAIN MANAGEMENT  
POLICY**

**2026/2027**



# **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 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) 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 2 000; or
    - (iii) A competitive bidding process be followed for any specific procurement of a transaction value lower than R 300,000.
- (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 –
- 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;
- (a)
  - (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.
- (f)

### **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 and amended Supply Chain regulations, government gazette notice no.49863, dated 14 December 2023
- (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 and amended Supply Chain regulations, government gazette notice no.49863, dated 14 December 2023 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.

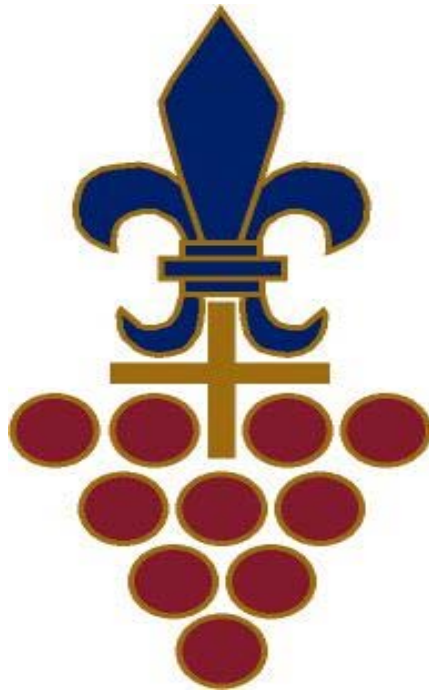
## **61     NEGOTIATING A FAIR MARKET RELATED PRICE**

- 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.

**STELLENBOSCH MUNICIPALITY**



**GRANTS-IN-AID  
POLICY**

**2026/2027**



# 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.

**“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

**“Jurisdiction of Council”** means the geographical area that constitutes Stellenbosch Municipality also referred to as WC024.

## **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), non-profit companies (NPC) or Public Benefit Organisations (PBO’s) 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 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 geographical 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); Non Profit Organisations Act, 1997 (Act 71 of 1997); Companies Act, 2008 (Act 71 of 2008) 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 to beneficiaries within the WCO24.
- 4.4. Transfers made to categories A, B and C.
  - 4.4.1. Transfers provided for those listed in Category A below may be made to a maximum of R50 000-00 per organisation or body per annum. Applicants applying for this category of funding MUST be registered in terms of and compliant to the NPO Act, 71 of 1997.
  - 4.4.2. Transfers in Category B may exceed R 50 000-00 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 and a schedule of annual costs linked to a business plan as provided for in 6 below. Applicants applying for this category of funding MUST be registered in terms of and compliant to the NPO Act, 71 of 1997.
  - 4.4.3. The decision to grant an amount more than R 50 000,00 is solely at the discretion of council and subject to available funds.
  - 4.4.4. Category C: Transfers provided for those listed in Category A below, if the

applicant is not registered in terms of the NPO Act, 71 of 1997 may be made to a maximum of R 10 000 per organization or body per annum. These recipients represent those transfers as envisaged to be organisations serving the Poor/Indigent who are exempted from compliance with section 67(1)(a) of the MFMA as stated in section 67 (4) of the MFMA.

- 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. Recipients of a donation through the Grant-in-Aid policy must be fully independent from any other organization. Transfers may NOT be made to entities described as projects of another Grant-in-Aid recipient organization in the same financial year.

## **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 and 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, after the attendance of a compulsory briefing session and where a Memorandum of Agreement with the Municipality have not been signed.

## **6. GENERAL GUIDELINES AND ELIGIBILITY CATEGORIES**

### **6.1. General Guidelines**

Funding of applications shall proceed on the basis listed below in response to an advertisement issued 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 and C**

#### 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:
  - o Riverine corridors;
  - o Biodiversity;
  - o Natural and built environment;
  - o Heritage resources;
  - o Quality urban spaces;
  - o Ecological conservation areas;
  - o Urban agricultural complexes;
  - o Bioregional planning;
  - o Nature area management;
  - o Wetlands;
  - o 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
- (vii) Street people programmes;
- (viii) Arts and culture programmes
- (ix) Facilitation of public participation processes; arts and culture programmes
- (x) Development of disabled persons, and

- (xi) Development of elderly people
- (xii) 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, 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 to C**. 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. Applications must be completed in full and must reach the municipality by the due date stipulated in the advertisement. Applications must include the following:

- 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. references, independent of the applicant and its executive;
- 7.8. most recent audited financial statements (subject to MFMA, section 67(4)); independently reviewed statements or at least statements signed off by the treasurer and chairperson of the organization using municipal financial reporting templates in the case of Cat C applications;
- 7.9. a summary of past achievements;
- 7.10. 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
- 7.11. 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.

- 7.12. Applications will be evaluated on compliance with all requirements of this policy along with demonstrated financial and governance soundness.
- 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. Cat A and B applicants of Grant-in-Aid transfers **MUST** be registered in terms of and compliant with the requirements of the NPO Act, 71 of 1997.
- 8.2. 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.
- 8.3. The organisation or body shall report, monthly (Cat B) but at least once a year (Cat A and C), 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**).
- 8.4. The applicant must attend a compulsory workshop on the Grant-in-Aid policy and application procedure prior to submission of the application.
- 8.5. 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.
- 8.6. 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 must 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 will publish the outcome of the draft recommended allocations as part of the Draft Budget in April of each year. Proposed donations will be run through a public participation process as part of the annual budget process before any final

awards are made. Appeals received during the public participation process and the outcome thereof will be published as part of the Final Budget document in June of each year.

- 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 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).
- 9.4. 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.

## **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 AND REVIEW**

This policy constitutes the entire framework for Grant-in-Aid and no deviation will be entertained. The Grant in Aid policy will be reviewed on an annual basis along with all policies with financial implications.

## **12. COMMENCEMENT**

This Policy takes effect on the date on which it is adopted by the Council of Stellenbosch Municipality.



## APPLICATION FOR GRANT-IN-AID: 2027/28

NOTE: ATTENDANCE OF THE GRANT-IN-AID WORKSHOP IS COMPULSORY

| PLEASE COMPLETE THE FOLLOWING<br>(Incomplete and/or late application forms will not be considered.) |                                                                                                                                                |        |                       |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------------|
| <b>A</b>                                                                                            | <b>REGISTERED NAME OF ORGANISATION</b>                                                                                                         |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
| <b>B</b>                                                                                            | <b>DATE AND YEAR IN WHICH THE ORGANISATION WAS FOUNDED:</b><br>(include a brief description of the business or activities of the organization) |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
| <b>C</b>                                                                                            | <b>ADDRESS OF REGISTERED ORGANISATION</b>                                                                                                      |        |                       |
|                                                                                                     | <b>PHYSICAL ADDRESS</b>                                                                                                                        |        | <b>POSTAL ADDRESS</b> |
|                                                                                                     |                                                                                                                                                |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
|                                                                                                     |                                                                                                                                                |        |                       |
|                                                                                                     | CODE:                                                                                                                                          |        | CODE:                 |
| <b>D</b>                                                                                            | <b>CONTACT DETAILS</b><br>(Details of the person to contact regarding this GIA application)                                                    |        |                       |
|                                                                                                     | NAME & SURNAME:                                                                                                                                |        |                       |
|                                                                                                     | POSITION:                                                                                                                                      |        |                       |
|                                                                                                     | TEL:                                                                                                                                           | (    ) |                       |
|                                                                                                     | MOBILE:                                                                                                                                        |        | ALTERNATIVE:          |
|                                                                                                     | EMAIL ADDRESS:                                                                                                                                 |        |                       |

|                                                                                                                                                                            |                                                                                                                                                    |  |     |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--|-----|----|
| <b>E REGISTRATION:</b>                                                                                                                                                     |                                                                                                                                                    |  |     |    |
|                                                                                                                                                                            | Is the organization registered as a NPO / NPC / PBO?                                                                                               |  | YES | NO |
|                                                                                                                                                                            | If YES, please provide all Registration Numbers:<br>(Attach a copy of the registration certificate or proof of other affiliation where applicable) |  |     |    |
| <b>F BOARD/COMMITTEE MEMBERS OF THE ORGAN SATION:</b><br>(List <b>ALL</b> Board/Committee Members of the Organisation) Insert a separate page if the space is not enough). |                                                                                                                                                    |  |     |    |
| 1                                                                                                                                                                          | NAME & SURNAME:                                                                                                                                    |  |     |    |
|                                                                                                                                                                            | POSITION:                                                                                                                                          |  |     |    |
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|                                                                                                                                                                            | CONTACT NUMBER:                                                                                                                                    |  |     |    |
| 2                                                                                                                                                                          | NAME & SURNAME:                                                                                                                                    |  |     |    |
|                                                                                                                                                                            | POSITION:                                                                                                                                          |  |     |    |
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| 3                                                                                                                                                                          | NAME & SURNAME:                                                                                                                                    |  |     |    |
|                                                                                                                                                                            | POSITION:                                                                                                                                          |  |     |    |
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|                                                                                                                                                                            | 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:        |  |  |
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|   | CONTACT NUMBER: |  |  |
| 8 | NAME & SURNAME: |  |  |
|   | POSITION:       |  |  |
|   | ADDRESS:        |  |  |
|   |                 |  |  |
|   | CONTACT NUMBER: |  |  |
| 9 | NAME & SURNAME: |  |  |
|   | POSITION:       |  |  |
|   | ADDRESS:        |  |  |
|   |                 |  |  |
|   | CONTACT NUMBER: |  |  |

|                                                                                                                                                                                                     |                                                                                                                                                                                                   |        |  |        |     |        |    |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--|--------|-----|--------|----|--|
| <b>G PREVIOUS FUNDING:</b>                                                                                                                                                                          |                                                                                                                                                                                                   |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | 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?<br>(If YES please provide details)                                                                                                                   |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     |                                                                                                                                                                                                   |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     |                                                                                                                                                                                                   |        |  |        |     |        |    |  |
| <b>H CATEGORY A:</b><br>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                                                                                                                                                                               |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | <b>CATEGORY B:</b><br>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)                                                                                                                                    |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     |                                                                                                                                                                                                   |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | <b>CATEGORY C:</b><br>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) |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     |                                                                                                                                                                                                   |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     |                                                                                                                                                                                                   |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | <b>I REQUEST FOR FUNDING:</b>                                                                                                                                                                     |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | Is funding required for the ensuing year?                                                                                                                                                         |        |  |        | YES |        | NO |  |
|                                                                                                                                                                                                     | Is funding required for a specific project?<br>(If YES attach details separately)                                                                                                                 |        |  |        | YES |        | NO |  |
|                                                                                                                                                                                                     | Budgeted amount requested                                                                                                                                                                         |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | Duration of project?                                                                                                                                                                              |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | <b>If Category B Application</b>                                                                                                                                                                  |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | Total amount requested for 3 year period                                                                                                                                                          |        |  |        |     |        |    |  |
|                                                                                                                                                                                                     | Annual amounts                                                                                                                                                                                    | Year 1 |  | Year 2 |     | Year 3 |    |  |



|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>J SERVICE FOCUS</b>                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                |  |
|                                                                                                                                                                                                 | <b>Ward number/s in which services are delivered:</b>                                                                                                                                                                                                                                                                                                                                          |  |
|                                                                                                                                                                                                 | <b>Which Ward Priority/ies are addressed through the service:</b><br>(Please provide details below)                                                                                                                                                                                                                                                                                            |  |
|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                |  |
|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                |  |
|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                |  |
|                                                                                                                                                                                                 | <b>Describe the services for which funds are requested:</b>                                                                                                                                                                                                                                                                                                                                    |  |
|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                |  |
|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                |  |
|                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                |  |
|                                                                                                                                                                                                 | <b>Which Municipal Strategic Goal/s is linked to the services:</b><br>(Please mark with a X)                                                                                                                                                                                                                                                                                                   |  |
|                                                                                                                                                                                                 | Valley of Opportunities and Possibilities                                                                                                                                                                                                                                                                                                                                                      |  |
|                                                                                                                                                                                                 | Safety and Security                                                                                                                                                                                                                                                                                                                                                                            |  |
| Dignified Living                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Good Governance and Compliance                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                |  |
| Green and Sustainable Valley                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                |  |
| <b>K THE FOLLOWING MUST BE ATTACHED TO THIS APPLICATION: (Category A and B applications)</b><br>(Please use this form as a check-list, to ensure that you comply to the specified requirements) |                                                                                                                                                                                                                                                                                                                                                                                                |  |
| <b>1</b>                                                                                                                                                                                        | <b>AUDITED FINANCIAL STATEMENTS</b><br>(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) |  |
| <b>2</b>                                                                                                                                                                                        | <b>ORGANISATIONAL CONSTITUTION</b><br>(A signed and dated copy of the Organisation's Constitution, as well as a signed copy of the <b>Minutes of the AGM/Special Meeting</b> , to verify the acceptance of the Constitution.)                                                                                                                                                                  |  |
| <b>3</b>                                                                                                                                                                                        | <b>PROJECT PROGRAMME/BUSINESS PLAN</b><br>(A copy of the business plan for the ensuing financial year. Please ensure that the following is included in the proposal, by using the below mentioned bullet points as a guide).                                                                                                                                                                   |  |
|                                                                                                                                                                                                 | ❖ Full details of the proposal 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 proposal commencement and completion dates;                                                                                                                                                                                                                                                                                                                                              |  |
|                                                                                                                                                                                                 | ❖ Information on the total costs of the proposal 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;                                                                                                                                                                                                                                                                                                                                                      |  |
|                                                                                                                                                                                                 | ❖ A summary of past achievements;                                                                                                                                                                                                                                                                                                                                                              |  |
|                                                                                                                                                                                                 | ❖ Reference independent of the applicant and its executive/board or committee members.                                                                                                                                                                                                                                                                                                         |  |
| <b>4</b>                                                                                                                                                                                        | <b>CONFIRMATION OF BANK DETAILS</b> (An electronic generated confirmation of bank details created through online banking. Note that this will be requested from successful applicants to be submitted on the day when agreements are concluded.)                                                                                                                                               |  |
| <b>5</b>                                                                                                                                                                                        | <b>ACCOUNT ON EXPENDITURE FOR PRECEDING FUNDING</b><br>(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.                                                                                                                              |  |
| <b>6</b>                                                                                                                                                                                        | <b>PROOF OF REGISTRATION/AFFILIATION</b><br>(Attach a copy of the organisation's Registration Certificate of Affiliation Confirmation)                                                                                                                                                                                                                                                         |  |

| REQUIREMENTS CATEGORY B APPLICATIONS |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| L                                    | (Please note that Category B applications <b>MUST</b> adhere to the following requirements and those listed under section K, except where indicated otherwise.)                                                                                                                                                                                                                                                                                                                                                  |  |
| 1                                    | <b>AUDITED FINANCIAL STATEMENTS</b><br>A copy of the latest audited financial statements must be included in the application. Category B applications <b>MUST</b> submit their latest audited financial statements. Statements signed off by the treasurer, chairperson or other delegated party will not be accepted.                                                                                                                                                                                           |  |
| 2                                    | <b>THREE YEAR BUSINESS PLAN</b><br>See the requirements for the business plan as listed under section K as guideline. NOTE: Category B applications <b>MUST</b> 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 to how they will be reported on and measured on a monthly basis.                                                              |  |
| M                                    | <b>FORMAT FOR FEEDBACK REPORT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| 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                                    | <b>THE FOLLOWING SHALL APPLY:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| 1                                    | The allocation of Grant-In-Aid will only be considered if the application document has been <b>fully completed</b> and signed and is accompanied by the required and supporting documentation referred to therein.                                                                                                                                                                                                                                                                                               |  |
| 2                                    | An applicant who has been registered as a NPC, 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 <b>MUST</b> 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. By signing the application I/we provide consent on behalf of the organization that confirmation may be sought from the Department of Social Development relating to NPO Act, 71 of 1997 compliance and that action will not be taken against the DSD for providing such information.

Thus completed and signed at Stellenbosch on this \_\_\_\_\_ day of \_\_\_\_\_  
20 \_\_\_\_.

\_\_\_\_\_  
**Chairperson/Authorised Representative**

\_\_\_\_\_  
**Secretary/Duly Authorised Signatory**

**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.**

**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

[illegible]

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**TOTAL EXPENSES**

**R**

|                            | PRINT NAME | SIGNATURE | DATE |
|----------------------------|------------|-----------|------|
| COMPILED BY<br>TREASURER   |            |           |      |
| APPROVED BY<br>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 BOSCH • 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

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(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:**

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## **4. 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 and designation)

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## **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**:

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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 8<sup>th</sup> (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....

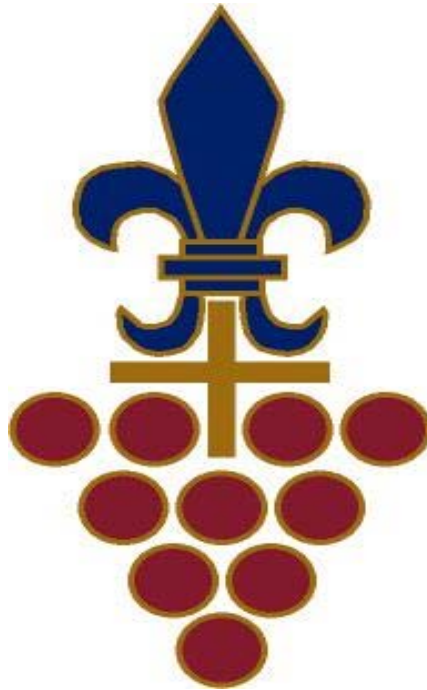
.....

for the **BENEFICIARY**

WITNESS: 1. ....

2. ....

**STELLENBOSCH MUNICIPALITY**



**WARD ALLOCATION  
POLICY**

**2026/2027**



# **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

| <b>Official / Councillor</b>                        | <b>Role and responsibility</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Manager: Councillor Support                         | <p>Owner and driver of Ward Allocation Policy.</p> <p>Collations of all ward projects.</p> <p>Submission of ward allocation projects for draft budget.</p> <p>Facilitation of meetings with councillors.</p> <p>Manage ward administrators in this process.</p> <p>Monthly and annual collations of all ward-project progress reporting on all ward projects.</p> <p>Elevate problems to MM.</p>                                                                                                                                                                                                                                                                                                                                                                                    |
| Councillor and Ward Committee                       | <p>Project identification, development, submission for draft budget inclusion to Manager Councillor Support.</p> <p>Signing of commitment form.</p> <p>Finalization and submission of project plans to lead departments.</p> <p>Attending meetings with lead departments.</p> <p>Identification of IDP link.</p> <p>Identification of beneficiaries.</p> <p>Attendance, overseeing and reporting (incl. pictures) on projects.</p> <p>Return service provider goods/equipment (if applicable).</p> <p>It is important to note that Ward Committees play a supporting and advisory role to the Ward Councillor.</p>                                                                                                                                                                  |
| Ward Administrator                                  | <p>Minute keeping of Ward Committee meetings and provision of said minutes relating to project identification to lead departments.</p> <p>Administrative support for the execution of ward projects (communication and arrangements)</p> <p>Administrative and coordinating link between lead department, councillor and community (ie. Transport plans, attendance registers, beneficiary communication, indemnity forms, etc.).</p> <p>Assist with the drawing up of project evaluation reports and submission thereof to lead department.</p> <p>Compilation of photographic portfolio of evidence of completed projects with specific focus on goods and services procured.</p> <p>Asset registers and general asset management of furniture, tools and equipment procured.</p> |
| Speaker after consultation with the Executive Mayor | <p>Identify the annual strategic intent of ward projects.</p> <p>Verify that the identified projects comply with the mandate of local government,</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | <p>Respond in writing to the Ward Councillor if projects are approved.</p> <p>Has the prerogative to refuse funding for projects outside the scope of the policy.</p> <p>Continuously, monitor and evaluate the progress of the Ward projects.</p> <p>Provide advice and support to Ward Councillors where necessary in terms of the Ward Allocation projects.</p> <p>Keep record of all proposals and projects arrange All Wards meetings discussing the projects.</p>                                                                                                                                  |
| MM                           | <p>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.</p>                                                                                                                                                                                                                                                                         |
| IDP and Public Participation | <p>Identification of needs and priorities in the different wards through a valid public participation process.</p> <p>Provide ward committees and ward councillors with updated lists of community needs and ward priorities.</p> <p>Provide feedback to community on project implementation linked to their needs.</p>                                                                                                                                                                                                                                                                                  |
| CFO                          | <p>Submission of recommended projects as part of draft and final budget for council approval.</p> <p>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.</p>                                                                                                                                                                                                                                                                             |
| Directors                    | <p>Ensure implementation ownership of projects at manager level.</p> <p>Recommend projects for inclusion after costing.</p> <p>Authorization of procurement documents.</p> <p>Address elevated problems with lead managers.</p>                                                                                                                                                                                                                                                                                                                                                                          |
| User department              | <p>Costing of projects.</p> <p>Completion of procurement plans and inclusion of ward projects in implementation planning for the year.</p> <p>Implementation of projects.</p> <p>Procurement of services.</p> <p>Arranging meetings with councillors to guide and explain process to follow.</p> <p>Communication between procured service provider, Ward Administrator and Ward Councillor.</p> <p>Signing off and submission of invoices.</p> <p>Monthly reporting on overall departmental expenditure for ward projects. This reporting must also be provided to the Manager: Councillor Support.</p> |
| SCM                          | <p>Procurement of goods and services.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

## 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 2026 – 2027, the ward allocation is R 250 000.00 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 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. Ward committee minutes must be submitted where cross ward boundaries projects were agreed to by the respective ward

committees. Same process holds for the pooling of funds for ward projects across ward boundaries.

- 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 **only operational projects**.
- 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 or outside the boundaries of the municipal area as part of a ward project. This is due to legal and regulatory risk, liability and insurance issues, safety risks, enforcement and control risks, possible operational and planning breakdowns, financial and escalating costs and governance and accountability risks.
- 8.18 Ward projects are to benefit members of the respective ward. Ward committee members and their immediate family must 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.
- 8.30 Ward allocations cannot be transferred to private organisations or organisations registered at the municipality / receiving funds from the municipality for services rendered to the municipality. Ward allocations cannot be used to assist burials, school fees, study fees, petrol costs for transportation by a private individual, used as prize money for raffle tickets, etc.

## **9. PROJECTS FOR THE 2026 / 2027 FINANCIAL YEAR**

After consultation between the Executive Mayor and the Municipal Manager, the following projects were identified for the 2024—2025 2026 / 2027 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 250 000.00
- Training opportunities in wards, eg learner's and driver's license education.
- Training opportunities in wards, eg levels 1 and 2 First Aid.
- Stationery packs containing 10 items (Grade R / primary school / high school / university).
- Project Dignity (sanitary pads; adult diapers in various sizes; vanity packs for female, male, baby).
- Fleece blankets.



- Cleaning Supplies Support Programme (from pre-approved list of cleaning supplies).
- 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.
- Bags (Calico bags with “Responsible Green Citizen” logo; Drawstring bags with municipal logo). Selection of promotional items as per the approved tender.
- .
- 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. 2 projects must be a projects 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.

- 9.4 Ward projects dependent on the distribution of food parcels / food hampers or the procurement of dry ingredients for further distribution will not be allowed. While the department is sympathetic to the needs in wards, the auditing of the distribution and the provision of information to the Auditor-General on these types of projects are problematic and can bring the department in disrepute.

Information detail on projects made available once budget allocation and guidelines for projects are approved.

- 9.5 Ward projects identified by the ward committee for the financial year must include at least some information on the scope of the project, the proposed date / month for the project and any additional requirements / procurement for implementation. These projects will form part of the annual Ward Committee Operational Plan that must be submitted to the Provincial Department of Local Government.

- 9.6 Every time a ward committee decides to amend a ward allocation plan, a new ward allocation plan must be submitted with all the relevant information and be signed off by the ward councillor. The minutes of the ward committee meeting where the decision to amend the project(s) was taken must also accompany the new ward allocation plan.

- 9.7 By the end of January of the respective financial year all project information must be submitted to the department. This is to ensure projects can be finalised by the end of the financial year.

## **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.

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.
- 11.2 Ward allocation funding might be approved annually as part of the budgeting process, with the current focus on operating budget allocation. Capital budget related ward project initiatives must be captured on the IDP ward priorities.
- 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     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <b>STAGE 1: STRATEGIC INTENT</b>                                                                                                                                                                                                                                              |                                                                                                                                                             |               |
| Determine and announce strategic intent of all ward projects for the ensuing financial year.                                                                                                                                                                                  | Speaker                                                                                                                                                     | July          |
| <b>STAGE 2: INTRODUCTION</b>                                                                                                                                                                                                                                                  |                                                                                                                                                             |               |
| Report submitted at All Wards Meeting containing:<br>1. Clear strategic intent<br>2. Timeframes<br>3. Roles and responsibilities<br>4. Process<br>5. Updated ward priorities, ward plans and baseline needs                                                                   | Manager: Councillor Support supported by<br>1. Manager IDP<br>2. Manager Budget Office<br><br>Representation required from all user departments at meeting. | July          |
| Documentation required for this stage:<br>1. Minutes of meeting<br>2. Attendance Register<br>3. Ward Allocation Policy<br>4. Updated IDP ward priorities                                                                                                                      | Manager Councillor Support                                                                                                                                  | July          |
| <b>STAGE 3: WORKSHOP AND CONSULTATION PHASE</b>                                                                                                                                                                                                                               |                                                                                                                                                             |               |
| Arrange series of workshops with Ward Councillors and Ward Committees to:<br>1. Discuss strategic intent, ward priorities, process, timelines and costing of proposed projects<br>2. Explain the project prioritisation and provide technical information regarding projects. | User Departments through Ward Administrator                                                                                                                 | July - August |



|                                                                                                                                                                                                                                                                                                                                                                                       |                                                  |                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| submission of project management plans <b>(ANNEXURE 3)</b> to the Manager Councillor Support for collation and submission to Council for approval.                                                                                                                                                                                                                                    |                                                  |                                                    |
| <b>STAGE 5: PROJECT APPROVAL AND AUTHORISATION</b>                                                                                                                                                                                                                                                                                                                                    |                                                  |                                                    |
| Submission of all ward project plans to the Executive Mayor. <b>(ANNEXURE 4)</b>                                                                                                                                                                                                                                                                                                      | 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:<br>1. Completed and signed Ward Project Plans per ward.<br>2. Minutes of meetings                                                                                                                                                                                                                                                      | Manager Council Support Secretariat              | May                                                |
| <b>STAGE 6: IMPLEMENTATION</b>                                                                                                                                                                                                                                                                                                                                                        |                                                  |                                                    |
| 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**

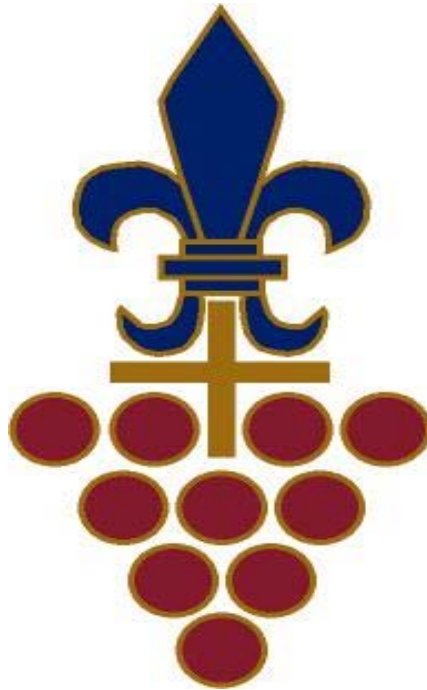
**ANNEXURE 1:** Ward Allocation SOP

**ANNEXURE 2:** Ward Allocation Commitment Form

**ANNEXURE 3:** Ward Allocation Project Plan

**ANNEXURE 4:** Ward Allocation Project approval budget submission format

**STELLENBOSCH MUNICIPALITY**



**WARD COMMITTEE  
POLICY**

**2026/2027**

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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 noticeboards 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 election.
- (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, recommend 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 Speaker's 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 of the ward committee present, fill the vacancy through a process of co-option. The process of co-opting a ward committee member is explained in Annexure A
- (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 of the ward committee 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 must 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 appropriate municipal channels such as the Customer Care System if appropriate, escalating such to the ward councillor where necessary, 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.  

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.
- (8) A Chairperson may collate complaints and refer them to the Directorates responsible if not resolved via the normal municipal communication and complaint channels, or if the complaints are more strategic in nature. The Chairperson may then collate response to such complaints from the applicable Directorates and channel the responses to the Ward Committee as a further means of communicating Municipal processes and projects/initiatives.

## **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 to report and escalate such complaints where appropriate via the Municipal channels;
  - (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, use of ward offices and associated spaces**

- (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.
- (5) Ward offices and associated spaces are primarily for the use of the ward councillor, ward administrator and ward committee members to perform duties and municipal functions relating to the ward
- (6) Any other organisations eg. non-profit organisations, provincial and/or national government institutions wanting to use ward facilities for a specific purpose must officially apply in writing to the office of the Speaker. Upon receipt of request, the office of the Speaker must make a recommendation to the office of the Municipal Manager for final approval/non approval.
- (7) Programmes excluded from clause 24.(6) championed by the ward councillor with the approval of the ward committee must be approved as per delegation by the office of the Speaker in conjunction with the Municipal Manager.
- (8) With reference to programmes mentioned in the above clauses, the Municipality has full indemnity in case of personal injury, loss and/or damages of personal property

#### **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 an 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.

## **CHAPTER 5**

### **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.

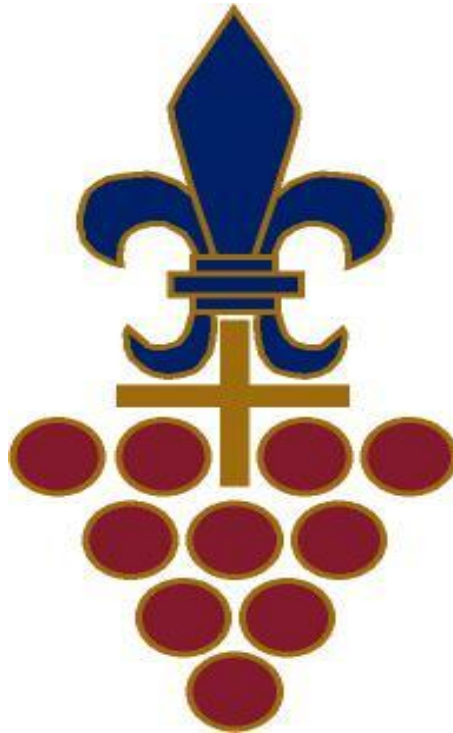
- (d) a
- (e)

### **30. Meeting arrangements**

- (1) If a ward committee decides to hold a public meeting it may publish a notice in a newspaper and/or social media platforms utilized in the ward 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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**STELLENBOSCH MUNICIPALITY**



**PETTY CASH POLICY**

**2026/2027**





# **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) Firearm 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 a 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 cash claims will be dealt with on a first come, first serve basis and it is subject to the monetary limit of the petty cash policy.

## **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 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.

#### **5.12 Month end procedures**

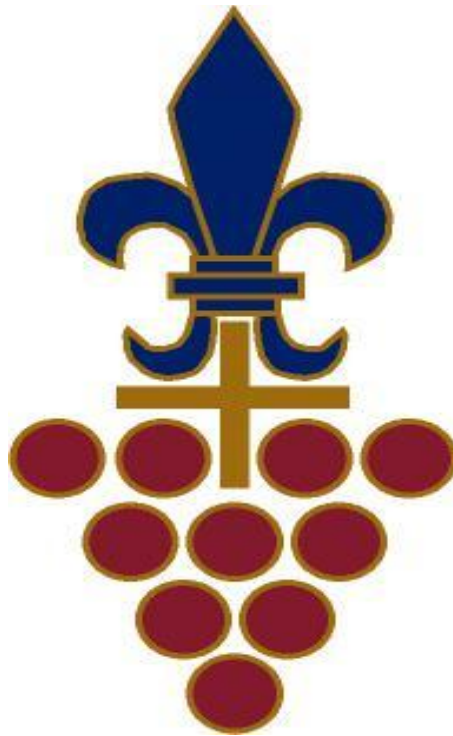
Pety cash reconciliations must be done monthly and should be submitted to the Accountant: Accounts payable by or on the last working day of the Month.

### **6. SHORT TITLE AND IMPLEMENTATION**

This policy is called the Petty Cash Policy and takes effect on 1July 2026.

# **APPENDIX 21**

## **STELLENBOSCH MUNICIPALITY**



## **VIREMENT POLICY**

**2026/2027**



# **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) Virements between different funding sources are not permitted for the operating expenditure budget. No virements of funds across different funding sources for the operating expenditure will be accommodated. Departments to ensure that funds transferred are within the same funding source description.
- h) Virements from maintenance expenditure items and items linked to maintenance projects are not permitted, for example:
- (i) Maintenance of Unspecified Assets;
  - (ii) Maintenance of Equipment;
  - (iii) Maintenance of Other Assets
  - (iv) Materials and Supplies linked to maintenance projects
  - (v) Any other expenditure item linked to maintenance projects.
- i) The budget savings from the following line items may only be considered after consultation with the Fleet Department:
- (i) Maintenance of Unspecified Assets (Transport Assets project segment)
  - (ii) Consumables: Zero rated (Transport Assets project segment)
  - (iii) Motor Vehicle License and Registration.
- j) 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 Forms (Capital and Operating)

Annexure 2: New Creation of Unique Key form



## STELLENBOSCH

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CAPITAL

### 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 ?

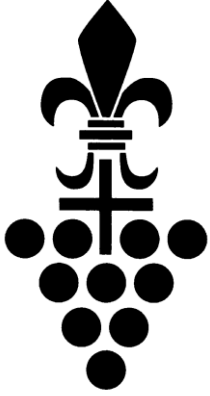
2. Is it part of the legislative mandate of the municipality?

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 project?



## **STELLENBOSCH**

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### **Additional Information Required**

#### **6. Provide additional information on the transferring project:**

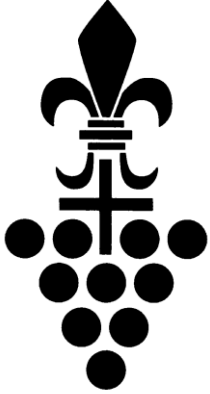
**6.1 Detail of project progress.e.g, BSM, Order or FQ Number and progres thus far.**

**6.2 Detailed motivation for savings identified.**

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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 |
| MSCOA SEGMENTATION ATTACHED   | : | YES | NO |     |

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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OPERATING

### 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?

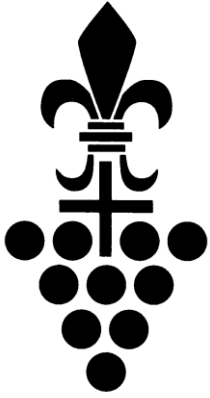
Yes/ No

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**

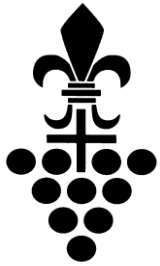
Name :

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 |
| MSCOA SEGMENTATION ATTACHED   | : | YES         | NO |     |
| VERIFIED BY                   | : | NAME: _____ |    |     |

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

COMMENTS: \_\_\_\_\_

#### RECOMMEND:

RECOMMENDED BY MANAGER: BUDGET & COSTING : \_\_\_\_\_

DATE : \_\_\_\_\_

COMMENTS: \_\_\_\_\_

#### APPROVAL

APPROVED BY CHIEF FINANCIAL OFFICER/ : \_\_\_\_\_  
DELEGATED OFFICIAL

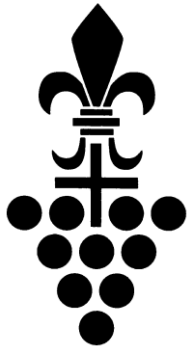
DATE : \_\_\_\_\_

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 :

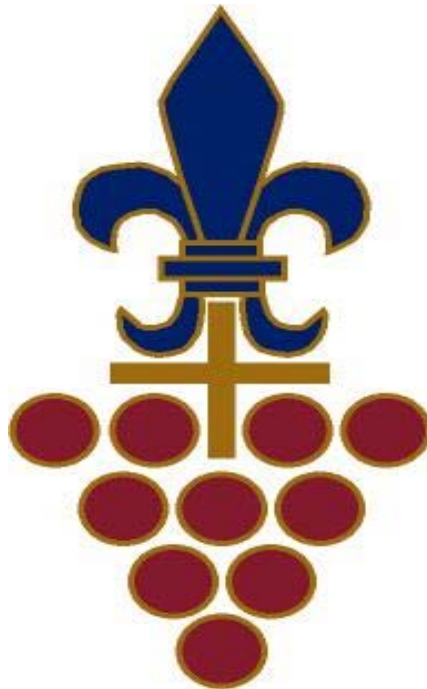
Designation :

Telephone Number :

**Supported: Director**

---

**STELLENBOSCH MUNICIPALITY**



**PREFERENTIAL PROCUREMENT  
POLICY**

**2026/2027**



# **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 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:

$$P_s = 80 \left( 1 - \frac{P_t - P_{\min}}{P_{\min}} \right)$$

Where-

$P_s$  = Points scored for price of tender under consideration;

$P_t$  = Price of tender under consideration; and

$P_{\min}$  = 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:

$$P_s = 90 \left( 1 - \frac{P_t - P_{\min}}{P_{\min}} \right)$$

Where-

$P_s$  = Points scored for price of tender under consideration;

$P_t$  = Price of tender under consideration; and

$P_{\min}$  = 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:

$$P_s = 80 \left( 1 + \frac{P_t - P_{\max}}{P_{\max}} \right)$$

Where-

$P_s$  = Points scored for price of tender under consideration;

$P_t$  = Price of tender under consideration; and

$P_{max}$  = 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:

$$P_s = 90 \left( 1 + \frac{P_t - P_{max}}{P_{max}} \right)$$

Where-

$P_s$  = Points scored for price of tender under consideration;

$P_t$  = Price of tender under consideration; and

$P_{max}$  = 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>B-BBEE Status Level of Contributor</b> | <b>Number of Points for 80/20 Preference Points System</b> | <b>Number of Points for 90/10 Preference Points System</b> |
|-------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|
| 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.

| <b>Locality of supplier</b>                   | <b>Number of Points for 80/20 Preference Points System</b> | <b>Number of Points for 90/10 Preference Points System</b> |
|-----------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|
| Within the boundaries of the municipality     | 10                                                         | 5                                                          |
| Outside of the boundaries of the municipality | 0                                                          | 0                                                          |

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 2(1)(d) and (e) of the Act 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**

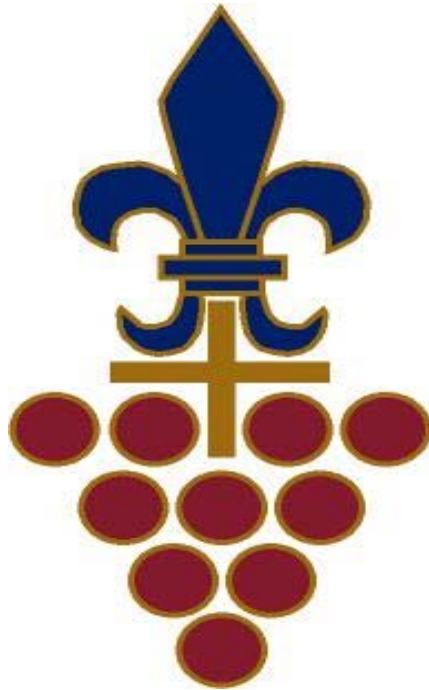
16.1 Subject to this regulation, the Preferential Procurement Regulations, 2017 published in Government No. 40553 of 20 January 2017, are hereby repealed with effect from the date referred to in subsection 17.

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, 2026/27 and take effect on 01 July 2026.

**STELLENBOSCH MUNICIPALITY**



**TRAVEL AND SUBSISTENCY  
POLICY**

**2026/2027**





# **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 a re-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

### **3.3 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.

### **3.4 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 reasonable 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 R4.95 per kilometer.

- **Officials with vehicle/car allowance:**

Will be reimbursed at a flat rate **of R4.95** 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 his own vehicle, the lower value between kilometer claim and 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 of 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.
- l) Travelling costs are paid from Stellenbosch Civic Centre to the destination/accommodation and return to Stellenbosch, only during working hours. In instances where proof can be submitted that additional travelling had to be undertaken or parking fees had to be paid by

the employee or Councilor cost will be refunded upon receipt of documentation approved by the relevant authorized signatories,

#### **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; R595 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; R184 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 several consecutive days provided that a return trip is more than 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 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 that is equal to the monetary value of R4.95 per kilometer, that is the potential travel claims 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 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 rated 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 always 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 and 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 undermentioned 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 of 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, provided that 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 trip to be undertaken by Holders of Public Office, or the municipal manager, provided that the expenses to be incurred are on the approved budget of the municipality.
- d) Only Directors may authorize any trip 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.

## **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 does 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 SUBSISTENCE ALLOWANCE CLAIM FORM**

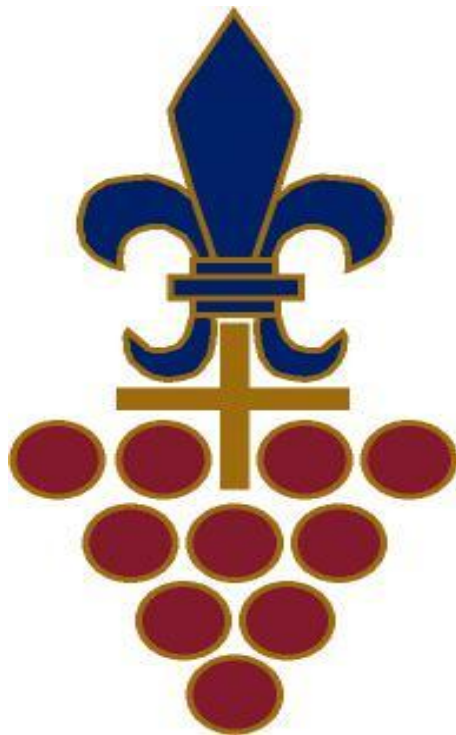
The official Travel and Subsistence Allowance claim form, as prescribed by Chief Financial Officer, must be used with regard to Travel and Subsistence Allowance applications. The approved form should reach the creditors' office 3 days before the intended day of departure for allowances to be paid to the representative timeously.

## **12. SHORT TITLE**

This Policy will be known as the Travel and Subsistence Policy and is effective from 1 July 2026.



**STELLENBOSCH MUNICIPALITY**



**COST CONTAINMENT POLICY**

**2026/2027**



# **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);

*“Consultant”* 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;

*“Cost 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 The containment measures are intended to eliminate wastage of public funds and to enhance service delivery

4.3 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 Constitution of the Republic of South Africa (Act 108 of 1996 as amended).

5.1.2 The Municipal Finance Management Act, Act No.56 of 2003

5.1.3 The Municipal System Act, Act 32 of 2000

5.1.4 Municipal Structure Act, Act 117 of 1998.

5.1.5 MFMA Circular 97, published on 31 July 2019;

5.1.6 Municipal Cost Containment Regulations, 2019; and

5.1.7 Travelling and subsistence policy of Stellenbosch Municipality.

5.1.8 Bylaws of Stellenbosch Municipality.



## 6. **POLICY PRINCIPLES**

6.1 This policy will apply to the procurement of the following goods and/or services, and all other policies must be aligned with this policy.

6.2 The policy will apply to the procurement of the following goods and services.

6.2.1 Use of consultants

6.2.2 Vehicles used for political office-bearers

6.2.3 Travel and subsistence

6.2.4 Domestic accommodation

6.2.5 Credit cards

6.2.6 Sponsorships, events and catering

6.2.7 Communication

6.2.8 Conferences, meetings and study tours

6.2.9 Any other related expenditure items

## 6 **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 lower.
- 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, providing that the most cost-effective option is taken.
  - 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.
- 14.5 The municipality may consider providing additional time-off in lieu of payment for overtime worked. Planned overtime must be submitted to the relevant manager for consideration monthly.

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.

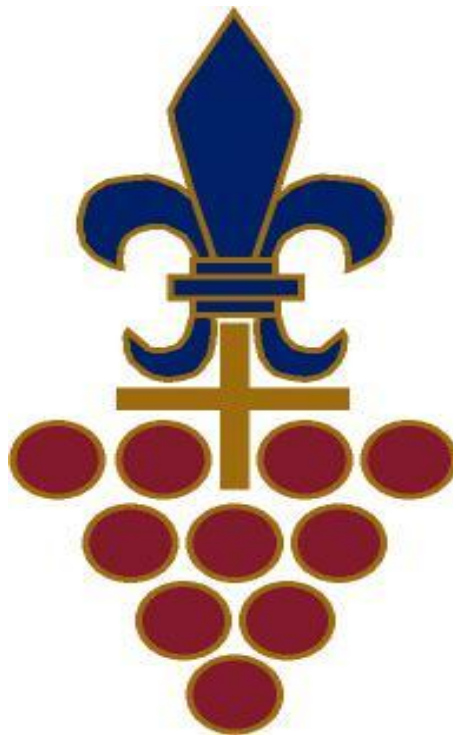
17     **REVIEW PROCESS**

- 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**

- 18.1   This policy is called the Cost Containment Policy and takes effect on 1July 2026.

**STELLENBOSCH MUNICIPALITY**



**TARIFF POLICY**

**2026/2027**



# 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) Tariffs for Municipal Building and Leakages:**

Different tariffs may apply to Municipal buildings and leakages in respect of all other consumers such as Domestic, Business, Miscellaneous, 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.

**(j) Treated Effluent Water**

Different tariffs may be applied. 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, Klipmuts 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. The free units applicable to Indigent consumers will be specified in the Tariff Schedule as approved by Stellenbosch Municipal Council.

**(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 may 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 may 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 may 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.

**(h) External Wheeling:**

Different tariffs may be applied for customers receiving power at low or medium voltage as per the Tariff Schedule as approved by Council for the applicable financial year.

**5.3 Waste Management Tariffs (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 wheelie bin per week. Any additional services will be specified in the Tariff Schedule as approved by Council for an applicable financial year.

Refuse removal tariffs are based on a flat rate per household.

The tariff for “Single residential properties for indigent households” as specified in the Tariff Schedule for Waste Management for residential purposes may be granted to Indigent households as a subsidy.

**(b) Business and industries:**

Business and industry refuse (solid waste) are removed by means of wheelie bin or bulk containers. Each container (size in volume) is accepted as a refuse unit at a specific tariff which includes the number of removals per week. Any additional services will be specified in the Tariff Schedule as approved by Council for an applicable financial year.

**(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 (Properties for dwelling purposes only):**

A tariff structure utilizing plot sizes is applied to allocate the sewerage costs to a specific property. The tariff in the first block (0-250m<sup>2</sup>) of the Tariff Schedule for Sewerage for residential purposes may be granted to indigent households as a subsidy.

**(b) Business and industries (All other developed erven):**

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.
- (iii) Any subsidy on Sundry tariffs for Indigent Consumers will be specified in the Indigent Policy.

**(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.

**(d) Other Departmental Tariffs:**

- (i) Different tariffs may be applied. The applicability of such fee shall be determined by the relevant directorate.

**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

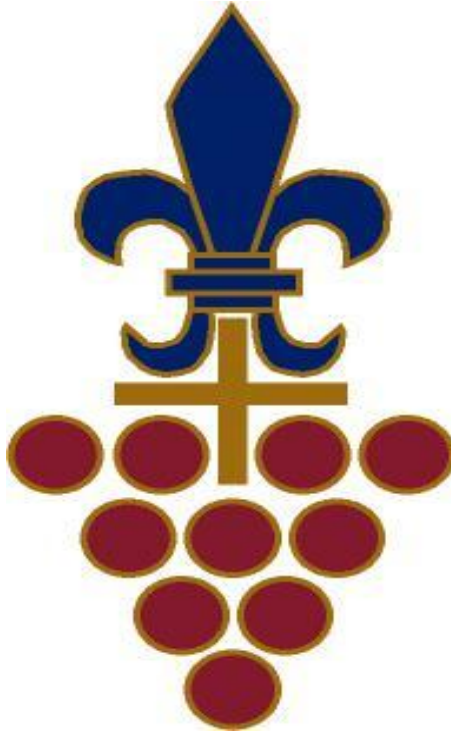
Postal Address: PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

This policy is the Tariff Policy of the Stellenbosch Municipality.



## STELLENBOSCH MUNICIPALITY



## TARIFF BY-LAW

**2026/2027**

Effective from 01 July 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.
- (3) The Tariff Policy applicable to a financial year is hereby incorporated by reference in this By-law. All amendments to the Tariff Policy as the Council may approve/adopt from time to time, shall be deemed to be likewise incorporated.

### 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.

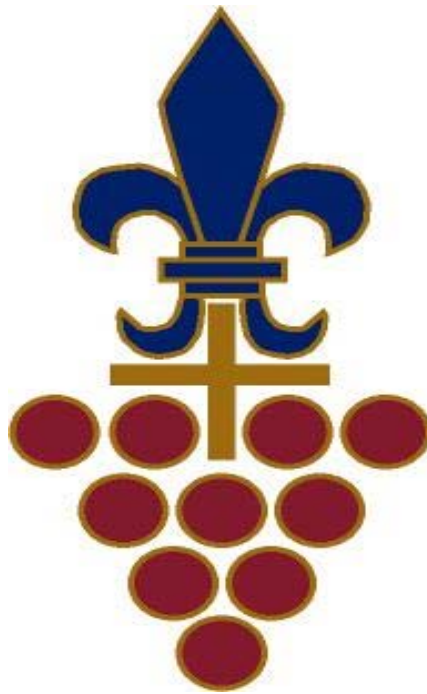
## **8. INTERPRETATION**

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 2026.

**STELLENBOSCH MUNICIPALITY**



**RATES BY-LAW**

**2026/2027**

Effective from 01 July 2025

Provincial Extraordinary Gazette 9079

06/06/2025



**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 Property 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**

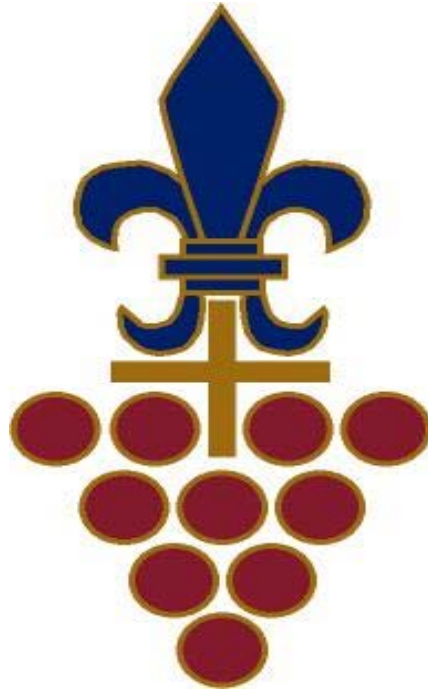
If there is a conflict of interpretation between the English version of this By-Law and a translated version, the English version prevails.

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.

**STELLENBOSCH MUNICIPALITY**



**CREDIT CONTROL AND  
DEBT COLLECTION BY-LAW**

**2026/2027**

Effective from 01 July 2025

Provincial Extraordinary Gazette 9079 06/06/2025

## **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 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.

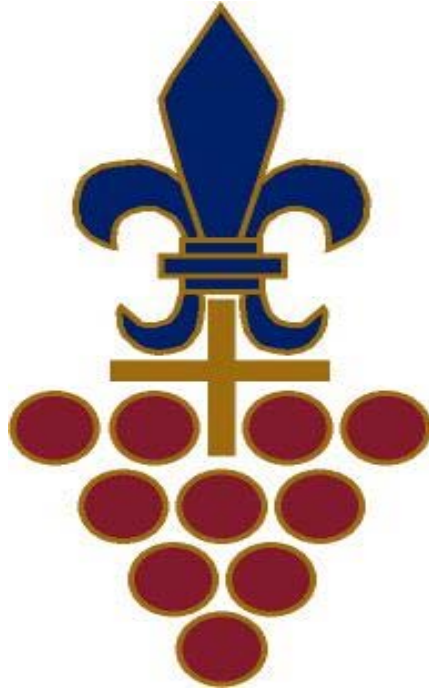
## **25. Application**

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.

**STELLENBOSCH MUNICIPALITY**



**SPECIAL RATING AREA  
POLICY**

**2026/2027**



# 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

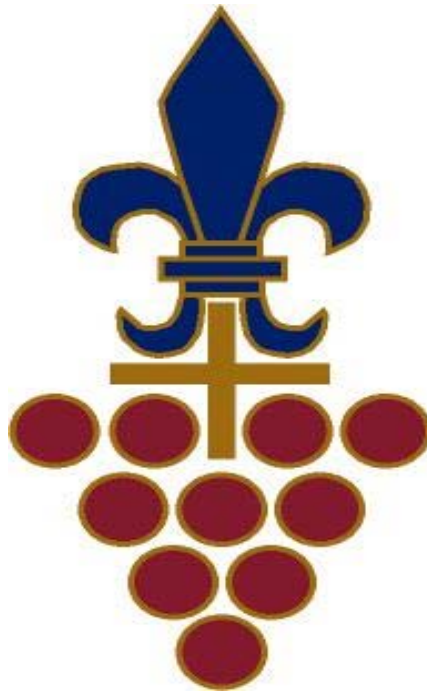
Postal Address:       PO Box 17, Stellenbosch, 7601

Any Municipal Office in the jurisdiction of Stellenbosch Municipality

**18. SHORT TITLE**

This policy is the Special Rating Area Policy of the Stellenbosch Municipality.

**STELLENBOSCH MUNICIPALITY**



**SPECIAL RATING AREA BY-  
LAW 2026/2027**

Effective from 01 July 2025

Provincial Extraordinary Gazette 9079 06/06/2025



# **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 were 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.

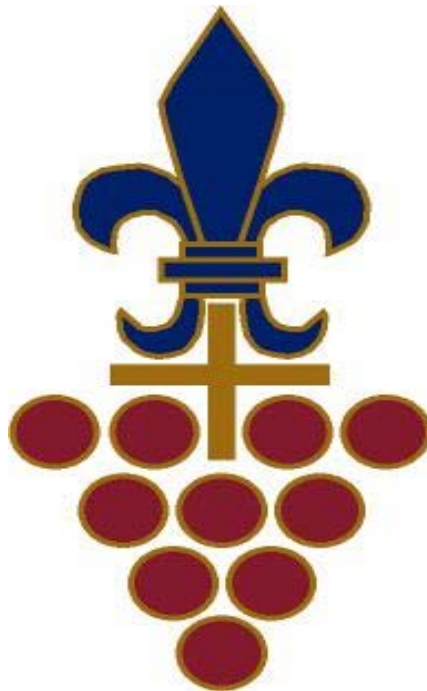
**G. Mettler**

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**STELLENBOSCH MUNICIPALITY**



**INFRASTRUCTURE ASSET  
UNBUNDLING POLICY**

**2026/2027**

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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.

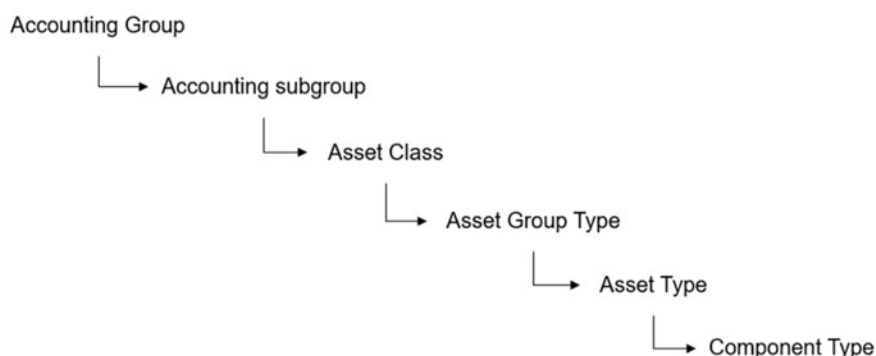


Figure 1 – CIDMS Asset Hierarchy

### 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

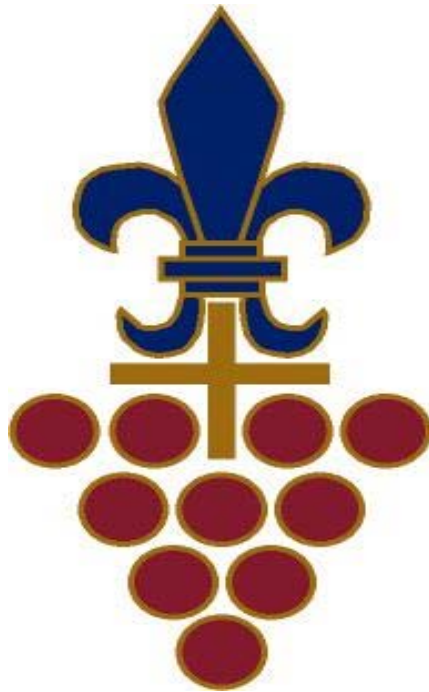
An ERUL assessment has to be conducted annually on assets that have an ERUL of 2 years or less to identify assets that have to be disposed of, impaired, and adjusted. Departments should also review the ERUL of any asset where indicators exist that there might be an increase or decrease in the life cycle 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.

**STELLENBOSCH MUNICIPALITY**



**BORROWING, FUNDS AND  
RESERVES POLICY**

**2026/2027**



# **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**

$(\text{Capital Cost (Interest Paid and Redemption)} / \text{Total Operating Expenditure}) \times 100$

Criteria: 6% - 8%

**Debt (Total Borrowings) / Revenue**

$(\text{Overdraft} + \text{Current Finance Lease Obligation} + \text{Non Finance Lease Obligation} + \text{Short Term Borrowings} + \text{Long Term Borrowings}) / \text{Total Operating Revenue}$

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.

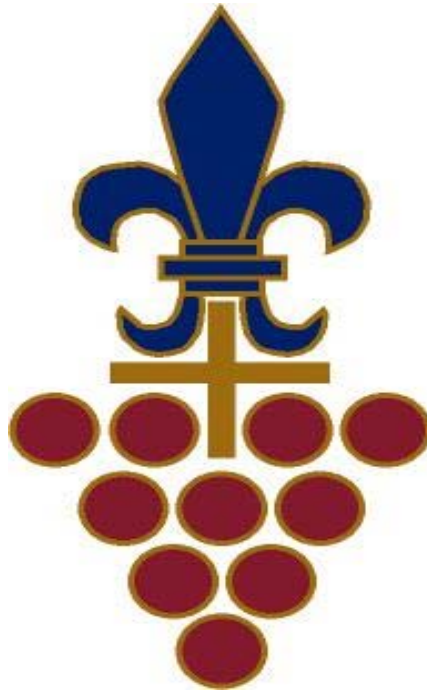
The Finance Committee must report progress during the approved Transitional Period to the Council.

## **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.

**STELLENBOSCH MUNICIPALITY**



**BUDGET IMPLEMENTATION AND  
MONITORING POLICY**

**2026/2027**



# 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**

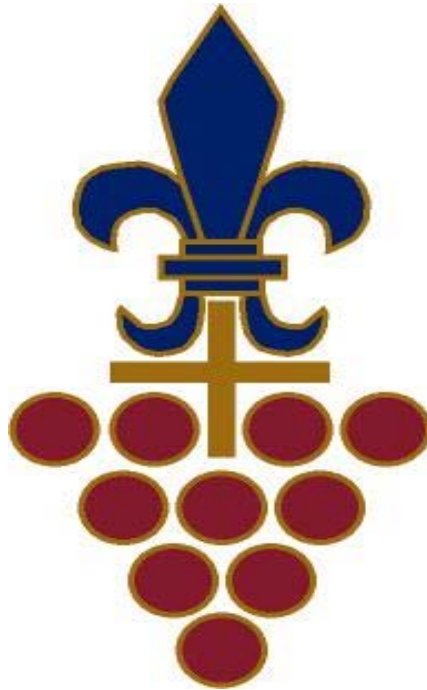
- (a) Each adjustments budget shall reflect realistic excess, however nominal, of current revenues over expenses.
- (b) The Chief Financial Officer shall ensure that the adjustments budgets comply with the requirements of the National Treasury, reflect the budget priorities determined by the executive 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.

**STELLENBOSCH MUNICIPALITY**



**LIQUIDITY POLICY**

**2026/2027**



# 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:**

$$\frac{((\text{Cash and Cash Equivalents} - \text{Unspent Conditional Grants} - \text{Overdraft}) + \text{Short Term Investment})}{\text{Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)}}$$

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.

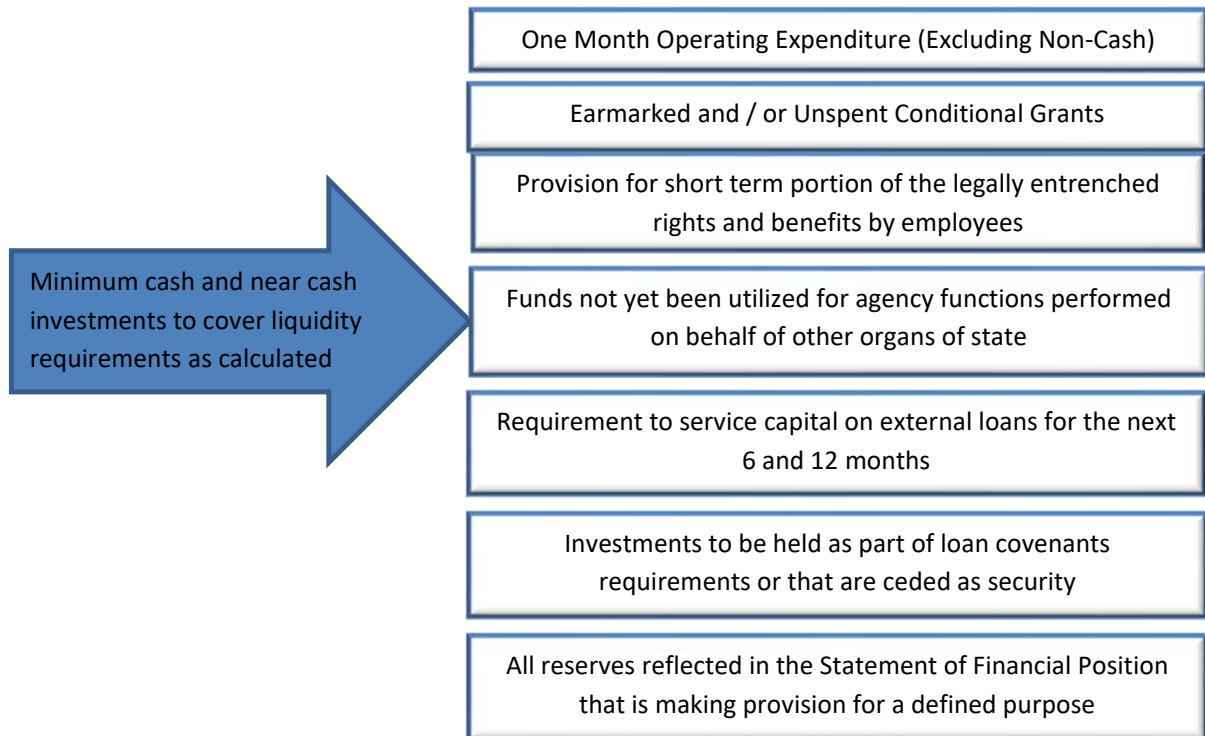
## **4.2. CALCULATION OF AVAILABLE LIQUIDITY**

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            |  |
| <b>TOTAL LIQUIDITY REQUIREMENT</b>                                                                                        |  |

#### ***Actual available liquidity held [reference paragraph 4.2.]***

|                                                                                      |  |
|--------------------------------------------------------------------------------------|--|
| Bank Balance at e.g.:                                                                |  |
| - ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market                          |  |
| <b>Bank balance sub total</b>                                                        |  |
| 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             |  |
| <b>TOTAL LIQUIDITY AVAILABLE</b>                                                     |  |

#### **LIQUIDITY SURPLUS (SHORT FALL)**

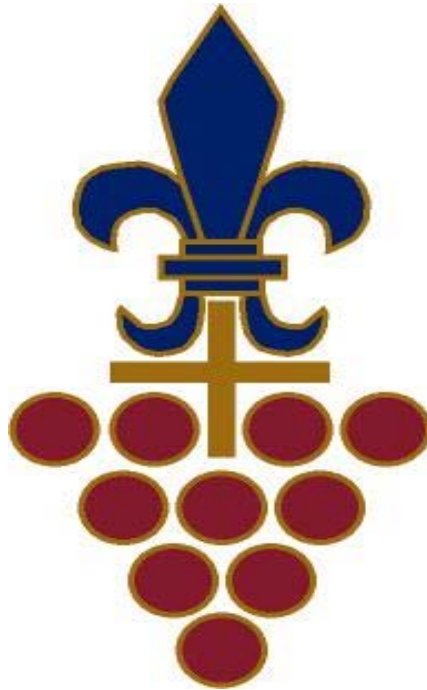
**SURPLUS TO BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE**

(See Borrowing, Funds and Reserves Policy)

#### **Liquidity ratio:**

**Current Asset/Current Liabilities**

**STELLENBOSCH MUNICIPALITY**



**INVENTORY MANAGEMENT  
POLICY**

**2026/2027**



# 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:

|                                     |                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>“Accounting Officer”</i></b>  | means the Municipal Manager for the Municipality as contemplated in section 60 of the Local Government: Municipal Finance Management Act, 56 of 2003                                                                                                                                                                                                             |
| <b><i>“CFO”</i></b>                 | means the Chief Financial Officer designated in terms of section 80(2) (a) of the Local Government: Municipal Finance Management Act, 56 of 2003                                                                                                                                                                                                                 |
| <b><i>“Cost”</i></b>                | shall comprise costs of purchase, costs conversion and other costs incurred in bringing the inventories to their present location and condition                                                                                                                                                                                                                  |
| <b><i>“Delegated authority”</i></b> | means the official who is given the authority for relevant functions in terms of the municipality’s written delegations;                                                                                                                                                                                                                                         |
| <b><i>“Good received note”</i></b>  | means a document which is used to acknowledge the receipt of goods in good condition and correct quantities                                                                                                                                                                                                                                                      |
| <b><i>“Inventories”</i></b>         | <p>are assets:</p> <p>In the form of material or supplies to be consumed in the production process,</p> <p>In the form of materials or supplies to be consumed or distributed in the rendering of services</p> <p>Held for sale or distribution in the ordinary course of operations,</p> <p>or</p> <p>In the process of production for sale or distribution</p> |
| <b><i>“Municipality”</i></b>        | shall mean the Stellenbosch Municipality;                                                                                                                                                                                                                                                                                                                        |
| <b><i>“Net Realisable”</i></b>      | 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.                                                                                                                                                                              |

|                                      |                                                                                                                                                                   |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>“Obsolete inventory”</i></b>   | means items that have expired, are redundant or damaged;                                                                                                          |
| <b><i>“Re-order level”</i></b>       | means the level of inventory at which inventory is re-ordered;                                                                                                    |
| <b><i>“Requisition form”</i></b>     | means a written request to supply specified inventory;                                                                                                            |
| <b><i>“Store”</i></b>                | means a place where inventory is stored and reserved for future use, or a source from which supplies may be drawn;                                                |
| <b><i>“Inventory Controller”</i></b> | means an official responsible for the requisition, receipt, issue, recording, safeguarding of inventory and cost-effective and efficient management of inventory. |
| <b><i>“Stock Issue Register”</i></b> | 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

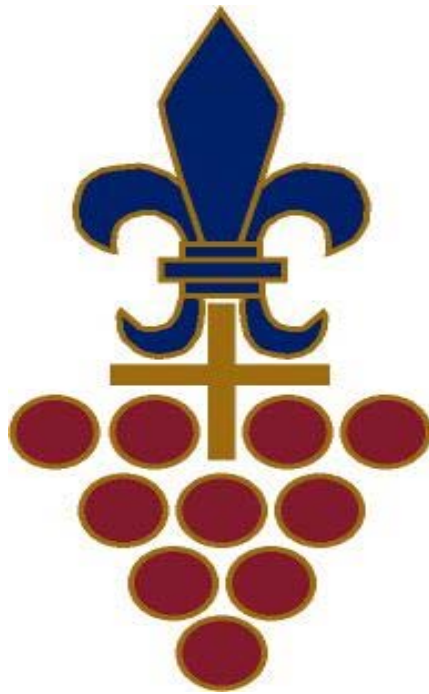
As per National Treasury Standard Chart of Accounts, inventory shall be classified as follows:

| 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.

**STELLENBOSCH MUNICIPALITY**



**FINANCING OF EXTERNAL BODIES  
PERFORMING MUNICIPAL FUNCTIONS**

**2026/2027**



# **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 organisations 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 than 24 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 expenditure against 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.



**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:**

|                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                  |                                                   |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------|
| <b>A</b>                                         | <b>Registered name of organisation:</b><br>.....                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  |                                                   |
| <b>B</b>                                         | <b>Date and year in which the organisation was founded or incorporated (include brief description of business or activities of organisation):</b><br>.....<br>.....<br>.....<br>.....                                                                                                                                                                                                                                                                                                             |                                                  |                                                   |
| <b>C</b>                                         | <b>Address:</b><br><table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <b>(i) Street</b><br/> <br/>           .....<br/>           .....<br/>           .....         </td> <td style="width: 50%; vertical-align: top;"> <b>(ii) Postal</b><br/> <br/>           .....<br/>           .....<br/>           .....         </td> </tr> </table><br>Contact details:<br>Name and Surname: .....<br>Title/Position held: .....<br>Tel: ..... E-mail: ..... | <b>(i) Street</b><br><br>.....<br>.....<br>..... | <b>(ii) Postal</b><br><br>.....<br>.....<br>..... |
| <b>(i) Street</b><br><br>.....<br>.....<br>..... | <b>(ii) Postal</b><br><br>.....<br>.....<br>.....                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                  |                                                   |
| <b>D</b>                                         | <b>List <u>ALL</u> the directors / board / committee members / shareholders / trustees of the organization (use additional pages if necessary):</b><br>Name and Surname: .....<br>Position: .....<br>Contact Address and tel. no: .....<br><br>Name and Surname: .....                                                                                                                                                                                                                            |                                                  |                                                   |

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | <p>Contact Address and tel. no: .....</p> <p>Name and Surname: .....</p> <p>Position: .....</p> <p>Contact Address and tel. no: .....</p><br><p>Name and Surname: .....</p> <p>Position: .....</p> <p>Contact Address and tel. no: .....</p><br><p>Name and Surname: .....</p> <p>Position: .....</p> <p>Contact Address and tel. no: .....</p><br><p>Name and Surname: .....</p> <p>Position: .....</p> <p>Contact Address and tel. no: .....</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>D</b> | <p><b>Indicate in which ward the organisation is active:</b></p> <p>Ward:_____</p><br><p>Is the organisation a non-profit company? <span style="float: right;">Yes      No</span></p> <p>If yes, provide company registration number: _____ -</p><br><p>Is the organisation a non-profit organisation as contemplated in section 13 of the Non-Profit Organisation Act, 1997? <span style="float: right;">Yes      No</span></p> <p>If yes, provide registration number: _____ -</p><br><p>Is the organisation a public benefit organisation as contemplated in terms of the Income Tax Act, 1962? <span style="float: right;">Yes      No</span></p> <p>If yes, provide registration number: _____ -</p><br><p>Is funding required for a specific project? <span style="float: right;">Yes      No</span></p> <p>If yes, attach details separately.</p> <p>Budget amount of projects: .....</p><br><p>Duration of project: .....</p><br><p>Is funding required for general support? <span style="float: right;">Yes      No</span></p> <p>If yes, attach a copy of the organisation's overall budget and business plan.</p> |

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E</b> | <p><b>Category:</b></p> <p>Please categorise your application (mark with x):</p> <p>Tourism Destination Marketing &amp; Visitors Information</p> <p>Tourism Development</p> <p>Animal Welfare</p> <p>Note: For more detail, see attached Funding of External Bodies Performing a Municipal Function Policy.(general guidelines and categories)</p> <p>Please indicate the specific type of project/programme, as per the Funding of External Bodies Performing a Municipal Function Policy</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>F</b> | <p><b>The following <u>MUST</u> accompany this application:</b></p> <ol style="list-style-type: none"><li>1. A copy of the latest, audited financial statements.</li><li>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.</li><li>3. A copy of a project/programme description and/or a business plan for the ensuing financial year. Including the following:<ul style="list-style-type: none"><li>• 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.</li><li>• Commencement and completion dates of the project.</li><li>• 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.</li><li>• A list of all other sources of funding together with the assessments.</li><li>• A summary of past achievements.</li><li>• References independent of the applicant and its executive.</li></ul></li><li>4. An original copy of a correctly completed creditors control form of Stellenbosch Municipality.</li><li>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.</li><li>6. If the Organisation received funding from other bodies, please identify and list the amounts received;</li></ol> |

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | <ol style="list-style-type: none"> <li>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;</li> <li>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;</li> <li>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</li> <li>10. Valid Tax Clearance Certificate issued by SARS.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>G</b> | <p><b>The following shall apply:</b></p> <ol style="list-style-type: none"> <li>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.<br/>Applicants must in their submission clearly indicate / specify and motivate what the funding will be utilised for.</li> <li>2. The funding must be exclusively utilised for the purpose defined and the successful applicant must submit the necessary undertaking to this effect.</li> <li>3. Applicants must in their submission satisfy the Council of their ability to execute the project successfully.</li> <li>4. Organisations who have already received financial or other assistance from the Council during the previous financial year <u>must</u> specify same in their application.</li> <li>5. No funding will be considered for political groupings, church/sectarian bodies or ratepayers organisations.</li> <li>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.</li> <li>7. Projects outside the boundaries of the Council will not be considered.</li> <li>8. Subsequent requests from applicants to cover overspending on projects will not be considered.</li> <li>9. Council will not pay any funds to anyone who has already procured against the perception that they will receive any municipal funds.</li> <li>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 <i>inter alia</i> stipulates that the organisation or body has to:- <ul style="list-style-type: none"> <li>• 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.</li> <li>• Report monthly on the actual expenditure of the amount allocated.</li> </ul> </li> </ol> |

|                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                 | <p>11. The Council reserves the right not to give funding to any or all organisations applying.</p> <p>12. Having been awarded funding previously does not give an applicant the right to receive a grant/funding again.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>(The Funding of External Bodies Performing a Municipal Function Policy must be consulted for the sake of completeness)</p> |
| <p><b>H</b></p> | <p><b>Undertaking:</b></p> <p>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.</p> <p>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.</p> <p>This completed and signed at Stellenbosch on this.....day of ..... 20....</p> <p>_____</p> <p><b>Chairperson / Authorised Representative</b></p> <p>_____</p> <p><b>Secretary / Duly Authorised Signatory</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

**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:

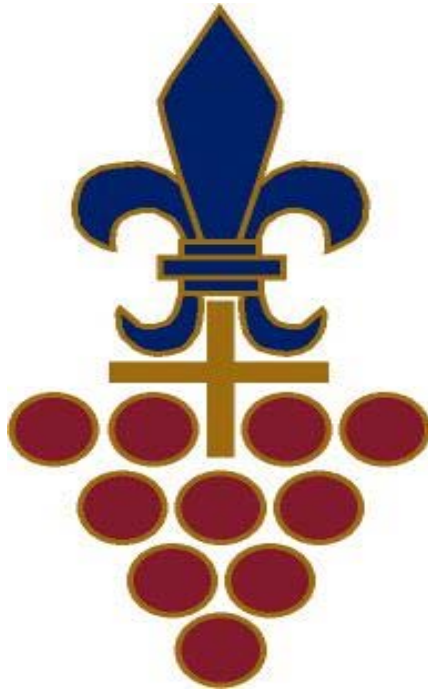
**58 Andringa Street  
Stellenbosch  
7600**

(ii) That the closing date for the submission of applications is: ..... at  
.....

(iii) That **neither late nor incomplete applications** shall be considered.



**STELLENBOSCH MUNICIPALITY**



**MFMA CIRCULAR NO.132**

**MUNICIPAL BUDGET  
CIRCULAR FOR THE 2026/2027  
MTREF**



## **Municipal Budget Circular for the 2026/27 MTREF**

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## Introduction:

This budget circular provides guidance to municipalities on the compilation of the 2026/27 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 (mSCOA) and aims to support municipalities' budget preparation processes to ensure minimum requirements are met.

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 focusing 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, mSCOA 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:

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2025/26 budget. Real GDP growth is forecast to strengthen, averaging 1.8 per cent over the medium-term, supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2023 – 2029**

| Fiscal year          | 2022/23 | 2023/24 | 2024/25 | 2025/26  | 2026/27  | 2027/28 | 2028/29 |
|----------------------|---------|---------|---------|----------|----------|---------|---------|
|                      | Actual  | Actual  | Actual  | Estimate | Forecast |         |         |
| <b>CPI Inflation</b> | 6.9%    | 5.9%    | 4.4.%   | 3.3%     | 3.7%     | 3.3%    | 3.2%    |

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 4.4 per cent in the fourth quarter of 2024/25, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 3.3 per cent in 2025/26 and 3.7 per cent in 2026/27. In the short term, reducing the inflation target to 3 per cent will result in more cuts in interest rates than would be the case under a 4.5 per cent target. Over time, a lower target will decrease inflation and inflation expectations, creating the space for permanently lower interest rates, which will support household spending and investment – boosting economic growth and job creation.

The lower inflation will support higher levels of real economic growth. South Africa's inflation target will be more in line with its trading partners and peer economies, making the economy more competitive. Household spending and private investment will rise due to higher real disposable income and lower borrowing costs.

## 2. Key focus areas for the 2026/27 budget process:

## 2.1 Local government allocations

Over the 2026 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.7 per cent to local government. Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. In 2026/27, this increase comprises R110.6 billion for the local government equitable share, R17.6 billion from the general fuel levy sharing with metropolitan municipalities, and R64.6 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 2025 Medium Term Budget Policy Statement; final details will be provided in the 2026 Budget Review.

### Notable changes to the conditional grants system

The government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These are reforms aimed at rationalising conditional grants and enhancing their effectiveness, and some have already been implemented in 2025/26 already. Reforms over the 2026 MTREF will include:

- **Electricity** – The merging of the Integrated National Electrification Programme grant and the Energy Efficiency Demand Side Management grant focuses on energy efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term goals;
- **Water and sanitation** – The Water Services Infrastructure Grant, Regional Bulk Infrastructure Grant and Municipal Infrastructure Grant will be reviewed to address overlaps in water services provision;
- **Transport** – The Public Transport Network Grant will be phased out over the MTEF, and new arrangements will be explored for integrated public transport and improvements to higher-density housing to maximise benefits;
- **National Treasury grants** – The Infrastructure Skills Development Grant and Neighbourhood Development Partnership Grant will be discontinued and will be replaced with better-designed instruments that will simplify oversight, reduce administrative burden, and channel more resources to actual delivery;
- **Metro Trading Services** – An amount of R19.3 billion over the MTEF for infrastructure associated with municipal trading services will be shifted from the *Urban Settlements Development Grant* to the performance-based *Urban Development Financing Grant*; and
- **Municipal Infrastructure Grant** – there will be the introduction of a performance-based split delivery model (direct and indirect). An indirect delivery model will only be used to rebuild (not replace) municipal capacity. The role of MISA and DBSA in the indirect delivery models will be elevated, coupled with time-bound capability plans aimed at restoring direct funding.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2025 Division of Revenue Act when developing their 2026/27 MTREF calculations. It is also crucial to make considerations to the proposed amendments to baselines that were presented in the 2025 MTBPS, as they may have an impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2028/29 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2025 Division of Revenue Act for 2026/27. The Division of Revenue Bill, 2025, which includes the annexures outlining allocations to each municipality is available at:

<https://www.treasury.gov.za/documents/National%20Budget/2025May/>

The Integrated National Electrification Programme and the Energy Efficiency and Demand Side Management grant will be merged in the 2026 Budget to streamline electrification funding, while the Public Transport Network Grant will be discontinued due to its failure to meet intended

objectives. The phased changes arise from the review of local government conditional grants to address infrastructure delivery inefficiencies.

## **Division Of Revenue Amendment Bill, 2025 (DoRAB)**

### ***Changes to local government allocations –***

**Additional funding to the Municipal Disaster Recovery Grant:** An additional R496 million is allocated to the Municipal Disaster Recovery Grant to support the reconstruction and rehabilitation of municipal infrastructure that was damaged by the floods and storm surges that struck the Eastern Cape between March and June 2025.

**Additional funding to the Urban Development Financing Grant:** An additional R2.1 billion is provided to the Urban Development Financing Grant to strengthen the metro trading services component. This allocation had already been provisionally set aside on a provisional basis when the main budget was presented in May 2025.

**Roll over of funds in the Public Transport Network Grant:** An amount of R303 million is rolled over in the Public Transport Network Grant to enable the eThekweni Metropolitan Municipality to proceed with essential work needed to operationalise Corridor 3 of its Integrated Public Transport Network operational.

**Reprioritisation from the Urban Settlements Development Grant (USDG) –** R5.7 billion, R6.4 billion and R7.2 billion are shifted in the respective years of the 2026 MTEF period from the Urban Settlements Development Grant to the Metro Trading Services component of the Urban Development Financing Grant to strengthen core utility functions.

**Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant (RBIG) –** Over the medium term, an additional R2.1 billion is allocated to the Regional Bulk Infrastructure Grant to finance the Polokwane wastewater treatment works project through the Budget Facility for Infrastructure.

**Reforms in the Municipal Infrastructure Grant (MIG) –** Government is reforming MIG to control underspending, misuse of funds and capacity constraints. Municipalities with proven capacity will retain direct transfers, while those with ongoing capacity or governance failures will shift to indirect transfers through entities such as the Municipal Infrastructure Support Agency (MISA) and the Development Bank of Southern Africa (DBSA), supported by time-bound capability plans to restore direct access. This approach accelerates service delivery while strengthening long-term municipal capability.

### ***Changes to conditional grant frameworks and allocations –***

The framework of the MDRG – Recovery will be amended to ring-fence the additional funds for the reconstruction and rehabilitation of municipal infrastructure damaged by the disasters that occurred in the Eastern Cape between March and June 2025.

The framework of the *Urban Development Financing Grant* – is amended to reflect the revised 2025/26 baseline following the additional R2.1 billion for metro trading services.

Details per municipality of the changes to allocations for the municipal disaster recovery grant, urban development financing grant, and the public transport network grant that have been described in Part 2 of the explanatory memorandum to the Division of Revenue Amendment Bill will be gazetted.

All amended frameworks will be gazetted in terms of section 15(2) of the 2025 DoRA, after consulting Parliament.

## **2.2 Reporting requirements for Disaster Allocations, Metro Trading Services Programme (MTSP) – Rollover and the stopping and re-allocation guidelines**

### **Reporting requirements for Disaster Allocations**

The Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) provides for the unallocated funds to local government through the Municipal Disaster Response Grant schedule 7B (MDRG 7B) and the Municipal Recovery Grant schedule 5B (MDRG 5B). The main purpose of the MDRG 7B is to provide 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) while the MDRG 5B main goal is to rehabilitate and reconstruct municipal infrastructure damaged by a disaster.

These allocations remain unallocated until a declaration of a disaster by the Minister of Cooperative Governance and Traditional Affairs (CoGTA) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

Section 25 of the 2025 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 allocation 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 also 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. 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 will then form part of the total disaster allocation for that financial year.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are then required to follow all reporting prescripts in terms of DoRA. Therefore, 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. Furthermore, 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 2025/26 financial year applicable to a municipality.



In addition to the reporting requirements outlined in section 12 of DoRA, municipalities must also adhere to the reporting guidelines specified in the disaster management frameworks. They 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 fourteen (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 utilized.

### **Rollover of the Urban Development Financing Grant: Metro Trading Service Component**

Rollover requests for the incentive grant and Metro Trading Services component will follow the standard conditional grant guidelines. However, cities are required to submit applications by 31 July 2026 rather than the usual 31 August deadline. Metros are additionally required to provide their bank balances / statements as at June 2026 to demonstrate that unspent funds are cash-backed (also see the additional in-year reporting requirements in paragraph 5.12 below). Further details on the criteria and guidelines will be provided in the March 2026 MFMA Circular.

### **2.3 Metro Trading Services Reform Incentive**

#### **Metro Trading Services Reform: Implications for the 2025/26 Adjustments Budget and 2026/27 Budget Preparation**

The Metro Trading Services Reform (MTSR) is transitioning from early implementation in 2025/26 into its first full operational year in 2026/27. The reform introduces a performance-based financing incentive through the **Metro Trading Services component of the Urban Development Financing Grant (UDFG-MTS)**, designed to improve accountability, financial management, and operational performance in water and sanitation, electricity and energy, and solid waste management.

Metro trading services are participating in the reform in two cohorts, according to year of entry into the reform:

- **Cohort 1, entering the reform in 2025/26, includes:**
  - Water and Sanitation: Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekweni and Mangaung
  - Electricity and Energy: Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekweni
- **Cohort 2, entering the reform in 2026/27, includes:**
  - Solid Waste Management: all metros
  - Water and Sanitation: Ekurhuleni and Nelson Mandela Bay
  - Electricity and Energy: Mangaung and Nelson Mandela Bay

This section outlines the implications for the **2025/26 adjustments budget** and **2026/27 MTREF budget** and highlights key requirements for metros.

#### **Implications for the 2025/26 Adjustments Budget (Cohort 1 metros)**

**For Cohort 1, 2025/26 is Year 1 of the MTSR**, with an in-year allocation, based on independent verification of metro compliance with reform entry requirements, to participating Water and Sanitation and Electricity and Energy trading services following the national adjustments budget in November 2025.

**Key requirements for Cohort 1 metro 2025/26 adjustments budget are:**



- **Provision for the UDFG-MTS allocation:** Cohort 1 metros must include the in-year UDFG-MTS allocation in their 2025/26 adjustments budget, following its approval in the 2025 National Adjusted budget/DORA amendment bill. This is the performance reward for submission and Council approval of A3-PIAP v1 and the making of the Minimum Commitments;
- **Ring-fencing and alignment with PIAP activities:** Adjusted budgets must ensure incentive funds are used for MTSP-related operational and capital reforms only. Budget shifts may be required to align spending with PIAP implementation, especially early reform activity packages and organisational readiness measures; and
- **Updating A3-PIAP-linked spending profiles:** A3-PIAP v1 (approved June 2025) contains indicative spending plans. These must now be reflected in adjustments budgets, with corresponding procurement plan adjustments where necessary. It is expected that these funds in the adjustments budget reflect reform start-up and priority spending, such as those associated with the Minimum Commitments, identified through financial modelling and in updated trading service business and investment plans. As Year 1 has a typical reporting schedule, metros must ensure internal systems are aligned to enable two quarterly spending reports and one annual performance report.

### Preparing the 2026/27 Budget (Cohort 1 and Cohort 2)

For Cohort 1 metro trading services, 2026/27 is the first implementation year, to achieve performance targets set in the A3-PIAP v2 (to be Council-approved by June 2026). That performance can only be verified during 2027/28. During 2026/27, Cohort 1 performance will be verified only on maintaining of the Minimum Commitments.

Budget preparation must include:

- **Funding full A3-PIAP implementation:** Operational and capital budgets must support Year 2 reform milestones, aligned with financial models and updated business and investment plans, including strengthening core management capacity, reducing technical and commercial losses, improving revenue performance, and undertaking priority network upgrades in support of the relevant A3 PIAP indicators;
- **Integrating expected incentive revenue:** Budgets must incorporate the **verified Year 1 incentive allocation for 2026/27**, reflected under the UDFG-MTS component and aligned with relevant mSCOA posting level accounts; and
- **Ensuring alignment between the A3-PIAP v2 and MTREF:** A3-PIAP v2 is the binding multi-year plan for performance measurement and should drive reprioritisation within the 2026/27 MTREF. Final sectoral allocation decisions (within the permissible Water and Sanitation, Electricity and Energy and Solid Waste Management ranges) must be reflected in the tables and adopted budgets; and

**Cohort 2 metros** entering the programme in 2026/27 must finalise and obtain Council approval of A3-PIAP v1 by June 2026 and budget for preparatory reform activities, including any diagnostic assessments, organisational restructuring, and development of business and investment plans.

### Independent Verification: role and process

The Independent Verification Agent (IVA) verifies metro performance to inform a performance score. This score is used by the grant manager to determine each trading service's share of the incentive allocation. The IVA verifies **metro performance against the Minimum Commitments** (made, achieved and maintained) and **annual performance** against scalable performance indicators.

**Metros must upload** all performance claims and evidence to the National Treasury's MTSR online portal (in development and scheduled for rollout in early 2026). Metros must also prepare

internal data, reporting and governance arrangements to use this portal from the first 2026 submission cycle onward.

The IVA timeline relevant to 2026/27 budgeting is as follows:

- 15 August 2026: first performance evidence uploads for 2025/26;
- 30 September 2026: final evidence uploads for 2025/26;
- 31 October 2026: IVA submits verification outcomes to NT grant manager;
- November 2026: National Steering Committee confirms results; and
- February 2027: incentive allocations communicated via Budget Allocation Letters from NT grant manager.

### Streamlined and Integrated Reporting Requirements

While the MTSR includes its **own quarterly and annual reporting requirements, which are** necessary for performance verification and incentive administration, the reform has been explicitly designed to **leverage existing metro reporting systems** to avoid duplication or unnecessary administrative burden.

The MTSR therefore aligns with and draws upon: **mSCOA implementation; Section 71 monthly and quarterly reporting; MFMA Circular No. 88; and conditional grant reporting.** MTSR seeks to **minimise additional reporting** and strengthen existing systems rather than create parallel processes.

### Reference to Existing Guidance

This Circular should be read together with: **MTSR Guidance Notes 1–5, MTSR Guidance, Note 4 Addendum Indicator Definition Addendum, MTSR Sector Resource Documents (W&S, E&E, SWM), the forthcoming MTSP Programme Operations Manual (POM), 2025, UDFG Framework and any further technical guidance.**

### 2.3 Criteria for the release of the Equitable Share

The criteria for the release of the equitable as covered in MFMA Circular No. 122 remain relevant and are still applicable to the release of equitable share instalments in the 2026/27 financial year.

Failure to comply with the criteria will result in the 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.

The following criteria will be applied in relation to addressing **UIFWe** and the implementation of consequence management as required in terms of Chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings:

- The municipality's UIFWe balance (audited) as at 30 June 2025 has not decreased by 75 per cent in the unaudited 2025/2026 AFS as submitted to the AGSA;
- The municipality did not have a disciplinary board in place as at 30 June 2026; and/or
- Notwithstanding the municipality having a DC Board in place, not all UIFWe matters have been referred to the DC Board during the 2024/2025 financial period and/or
- Municipalities have not instituted disciplinary measures stemming from UIFWe incurred up to 30 June 2025 in the 2025/26 financial year.

The National Treasury will start using the prevention of UIFWe as required in terms of sections 62 and 78 as a criteria from the 2026/27 financial year. It is therefore crucial for municipalities

to start implementing measures to curb the incurrence of UIFWe as required in terms of sections 62 and 78 of the MFMA.

In addition, those municipalities currently under mandatory intervention in terms of Section 139(5) of the Constitution and who fail to comply with submitting monthly progress reports on the implementation of the financial recovery plan in terms of Section 146(1)(c) of the MFMA, will also be eligible to have their equitable share allocations withheld with effect from the 2026/27 financial year.

The Joint Circular issued by the Ministers of CoGTA and Finance on 8 September 2025 with regard to Free Basic Services will also be considered as a criteria going forward.

## 2.4 Stopping and re-allocation guidelines

Following the 2025/26 mid-year expenditure reports (second quarter) in terms of section 10 of the 2025 DoRA and section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury intends to invoke section 18 of DoRA which provides that the National Treasury may in its discretion or on request of a transferring officer or a receiving officer stop the transfer of a schedule 4B or 5B allocation, or a portion thereof to a municipality if the National Treasury anticipates that a municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2025/26 financial year. Further, 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 2026**.

As part of the annual process for the stopping of the grants that underperform, National Treasury will engage with transferring officers to identify municipalities that are at risk of underspending based on their in-year performance using both the performance reports submitted by transferring officers and the verified *mSCOA* data strings. While the process remains standardised across departments, a differential approach may be applied where justified. This recognises that certain grants may face distinct performance dynamics. However, this process will not compromise overall consistency, fiscal prudence or accountability.

### Stopping criteria

National Treasury will within 14 days from receiving the recommendations from the transferring officers issue letters to municipalities with the intention to stop the allocations based on recommendations from transferring officers and/or at the National Treasury's own discretion/assessment. Municipalities are requested to submit representations to National Treasury, providing motivation for the following:

- Expenditure reported as at 31 December 2025 (40 per cent for allocations under R100 million and 45 percent for allocations over R100 million);
- Progress report against approved projects (provide list/names of approved projects);
- Representation on the cash coverage for grants transferred (ring fencing) (Liquidity ratio);
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rollover for 2025/26 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 2026, i.e., commitment that the municipality will not request rollovers 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 2025;

- 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 where the municipality anticipates that it will not fully utilise grant funds before 30 June 2026;
- All reporting must be accurate and aligned to mSCOA system; and
- An acceleration plan against the 2025/26 approved implementation plan.

The National Treasury will then give notice in the Gazette of the stopping of an allocation or a portion thereof in terms of section 18 (5), and include in the notice, the effective date and reason for the stopping.

### **Reallocations:**

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 2025/26 financial year.

Once stopping of funds has been confirmed through consultation, National Treasury reassesses the performance and reallocates funds to municipalities that demonstrate capacity to absorb additional allocations. Reallocation follows a structured sequence guided by the points mentioned below to preserve the benefit of funds within the original location. Funds are allocated:

- First within the same district;
- Then within the same province; and
- Only then nationally, in cases where no suitable recipient exists within the province.

Municipalities become eligible for additional funding if they have spent at least 70 per cent or more of their original allocation, have credible and shovel-ready projects, demonstrate strong compliance with MFMA and DoRA reporting requirements and maintain realistic cash-flow projections. Historical performance including their ability to manage additional allocations in previous years is also considered.

Where applicable, Water Services Authorities may be prioritised for water and sanitation projects due to service delivery imperatives, while non-WSA municipalities may receive priority for well-prepared and impactful roads projects.

## **3. 2026 Local Government Elections and the budget process**

### **3.1 Transitional processes – development and adoption of IDPs during the 2026 election year**

The 2025/26 municipal financial year represents the last year of the current municipal councils' electoral term. The the next municipal election to usher in new councils is expected to take place between November 2026 and January 2027 in terms of section 24(2) of the Municipal Structures Act, 2000 (Act No. 32 of 2000) (MSA).

It is acknowledged that the period within which the coming election's date is expected takes place after the start of a new financial year. This scenario poses a latent challenge in so far as adherence to legislated timeframes regarding the adoption of the 5-year Integrated Development Plan (IDP) and the subsequent implementation.

Given the fact that the IDP and budget would need to be reviewed and adopted by 30 June 2026, the current council has an obligation to ensure that these stipulations are complied with. In this regard, the current council is expected to continue reviewing the IDP and ensuring that it is adopted within the legislated timeframe.

Section 25 (3) of the MSA does allow the municipal council to adopt the IDP of the preceding council. However, should the incoming council be unhappy with the priorities set by the current council, in this case, municipal councils are advised to consider the existing adopted IDP and resolve to initiate or not to initiate an amendment procedure as guided by the MSA and the Municipal Performance and Planning Regulations (2001).

The Department of Cooperative Governance (DCoG), through the Chief Directorate: Development Planning, is rolling out the revised IDP guidelines to municipalities. These guidelines are aimed amongst others, at guiding municipalities regarding the adoption of IDPs during an election year.

### **3.2 Hand-over reports for the newly elected councils**

Each municipal manager, working together with the CFO and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. The purpose of this hand-over report is to provide the new councils with important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;
- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of, and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy (where applicable);
- An overview of the municipality's financial health, with specific reference to:
  - Its cash and investments, and its funding of commitments (Table A8);
  - Cash coverage of normal operations (see Supporting Table SA10);
  - Creditors outstanding for more than 30 days and the reasons for delayed settlement;
  - Current revenue collection levels and debtors outstanding for more than 30 days; and
  - The extent of existing loans and associated finance and redemption payments.
- The municipality's 2024/25 audit outcome and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2026/27 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important to the transitioning process.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2026/27 MTREF budget, the mid-year budget and performance



assessment report for 2026/27, the latest monthly financial statement, and the annual report for 2024/25.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

## 4. Revenue Management

### 4.1 Prioritise funding the Electricity Revenue Protection Programme

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities (with the electricity function) as a result, 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 reduced collections and a related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in 2026/27 and future MTREFs if not already implemented:

- A dedicated Revenue Protection Unit for Electricity, Water, Wastewater and Refuse services administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate, taking into consideration 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, Water, Wastewater and Refuse services and the 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;
- The municipality to demonstrate in its MTREF submission (narrative and *mSCOA* data strings) that a percentage of the revenue from the Energy, Water, Wastewater and Refuse function is ring-fenced to fund the municipal Revenue Protection Programme operational need(s) towards developing the program to fruition; and
- The municipality must implement the Municipal Systems Act principle of consolidated billing and strengthen the revenue policies to use electricity and water (in Eskom supply areas or where the municipality does not have the electricity function) to collect on the consolidated municipal bill. The policies should explicitly provide for credit control in this manner.

### 4.2 Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and its review of critical revenue management related policies, should assess and review its revenue management value chain to identify any gaps, duplications, and / or inefficiencies, aligning with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents), MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A) and MFMA Budget Circular No.130 (Item 3.2 contained in Annexure A). The municipality is required to annually submit its assessment or review thereof 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 the South African Local Government Association (SALGA) to integrate and align our support in this area, prevent duplicated efforts and facilitate stronger and systemic change across municipalities through the 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 aligns with the existing statutory framework and emphasises compliance. The related tasks and responsibilities set out in the SIRMF provides guidance on how municipalities can enhance revenue management as a key approach to 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 to optimise revenue collection processes ultimately.

All municipalities had to complete the tool during the 2025/26 MTREF and are required, as part of the upcoming 2026/27 MTREF preparation process to thoroughly review the revenue value chain and affect changes to the tool reflective of such review as may be needed. As part of the review, the municipality must record clear progress and corrective actions undertaken in relation to each focus area identified during the municipality's 2025/26 compilation of the tool. It is noted that municipalities with revenue collection rates below 85 per cent (per the 2024/25 annual financial statements (AFS) and all municipalities participating in both the Municipal (Eskom) and or Water Debt Relief programs must annually undertake the full exercise (not only a review) until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The National Treasury recently strengthened Functional Area nine (9) – Finance Department Functions of the tool to enable municipalities to capture comments under this functional area. With effect from December 2025, any municipality compiling and or reviewing its revenue value chain as required in terms of this circular must use the **updated Municipal Revenue Assessment Tool included as Annexure A to this Circular**. The entire tool must be uploaded together with all the required worksheets included.

#### 4.3 Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended and 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) and or tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjusted MTREF submissions to the National Treasury GoMuni portal (refer MFMA Budget

Circular No. 129. 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 (2027/28, 2028/29 and 2029/30). Thus, the indicative tariffs should be phased in over a period of three years.

The National Treasury Tariff Tool was updated to provide alternative methods of wastewater tariff modelling and to allow municipalities to allocate the municipality-specific percentage of indirect cost allocated across the different services. The municipality must ensure that the percentage allocated to indirect costs used in the Tariff Tool compilation perfectly aligns with the municipality's Budget- and Tariff-related Policies submitted as part of the tabled, adopted, and adjusted MTREF submissions. With effect 2025/26 (Quarter 3), metropolitan- and secondary cities are also required to complete and upload the Cost Reflective Tariff Tool in the National Treasury Tariff Tool format to the GoMuni portal as part of the tabled, adopted, and adjusted MTREF submissions.

Should the municipality through the completion of the Tariff Tool identify major flaws and or gaps in any tariff, the National Treasury recommend it is prudent for the municipality to undertake a full Cost of Supply study (COS) for that service since tariff gaps may be indicative of an unfunded revenue component of the municipality's MTREF. With effect from 2025/26 (Quarter 3), all municipalities must use the **updated National Treasury Tariff Tool included as Annexure B to this Circular. A Tariff Tool procedural manual is also included in Annexure B to this Circular** to assist municipalities in undertaking the Tariff Tool exercise.

#### 4.4 Electricity Tariffs

##### ***Cost of Supply Study (COS) and NERSA D-forms for electricity tariff applications***

The submission of tariff applications is an obligation enshrined in the Electricity Regulation Act, 2006 ('ERA') (as amended), read with the MFMA and incorporated in the licence conditions of licensees (also municipalities). Municipalities are therefore reminded that all municipal tariff applications for the 2026/27 financial year must be accompanied by the required Cost of Supply (COS) studies and **submitted to NERSA before the outer deadline of 12 December 2025**. Failure to comply with these requirements will result in the municipality being prohibited from making any adjustment to the electricity tariffs for the 2026/27 financial year. NERSA already confirmed to municipalities that only complete municipal applications received before 12 December 2025 will be processed and approved for implementation with effect from 01 July 2026.

Failure to apply to NERSA for approval of tariffs is a breach of the licence conditions and a violation of the provisions of the ERA. Section 15 of the ERA prevents any licensee from charging a tariff that is not approved by the Regulator. Licensed distributors should note that their current tariffs will expire on 30 June 2026 and that there will be no automatic extension, as the tariffs are approved annually.

To facilitate timely submissions to NERSA and the opportunity to supplement where NERSA identify any gaps in municipal submissions, the National Treasury urges municipalities to annually before 31 October submit to NERSA and subsequently upload to the GoMuni Portal, the municipality's:

- Latest **updated and or reviewed COS** (approved by Council) supporting its Electricity tariffs application for the MTREF to NERSA and parallel upload such to the GoMuni Revenue Portal. The COS must be uploaded to the GoMuni Revenue Portal in PDF format (the content must be in the NERSA content format), and include a file heading of: **"Demarcation Code\_Municipality Name\_Cost of Supply Study (period)";**



- **NERSA D-forms** submitted to NERSA, supporting its Electricity tariffs application for the 2026/27 MTREF to the GoMuni Revenue Portal in the Excel format required by NERSA, and include a file heading of: "**Demarcation Code\_Municipality Name\_NERSA D-form (period)**"; and
- **NERSA's letter approving the municipality's energy tariffs** for the MTREF annually with the tabled and adopted MTREFs. The municipality must upload the letter with the correct saving convention: "**Demarcation Code\_Municipality Name\_NERSA tariff approval (period)**".

#### 4.5 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), No. 126, (paragraph 3.1), and No. 130 (paragraph 3.5). To ensure the municipality's rates base is complete, aligns with the Municipal Property Rates Act (MPRA) section 23-Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories. With effect 2025/26 (Quarter 3), the municipality needs to monthly undertake the reconciliation in the format of the **updated National Treasury Municipal Valuation Roll Reconciliation Tool included in Annexure C to this Circular**. Municipalities will note that although, the tool interface remained the same, changes were made to some formula calculations to simplify the municipal experience of the tool.

| <b>The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:</b> |                                                                                                                                                                                                                                                                                | <b>Timeframe</b>                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 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, with the tabled and adopted MTREF's                       |
| 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).<br><br><b>**Note – The municipality to submit an updated Part A GVR to the GoMuni portal every time that it undertakes a supplementary GVR.</b> | Annually or every time that a supplementary GVR is undertaken       |
| 4.                                                                                                                                                | Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly. The monthly reconciliation should be maintained and made available on request to the Treasuries and or the Department of Cooperative Governance (DCoG).                  | Quarterly and only upon request of NT / relevant PT / CoGTA monthly |
| 5.                                                                                                                                                | Property Rates Transaction List (for the 3rd month of every quarter) – in excel format.                                                                                                                                                                                        | Only upon request of NT / relevant PT                               |

To assist municipalities in complying with these requirements, the National Treasury will provide follow-up training.

#### 4.6 Prohibition on vending system(s) / third party vending solutions without consulting the National Treasury

Municipalities are cautioned on the 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 remit to the municipality what is collected and /or claims a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not undertaking weekly /monthly reconciliation of what they provide / sell (also via prepaid) vs. the revenue they receive from the service provider(s).

The MFMA, read together with the recently assented Public Procurement Act, provides a clear framework for procurement in local government. The MFMA regulatory framework, in terms of section 116, read with MFMA Circular No. 62, furthermore, provides clear guidance on how amendments to contracts should be undertaken. In our view, any offerings beyond the initial scope of the contract should not be considered a contract amendment but rather a material change or extension of scope, warranting a whole new separate procurement process.

The National Treasury therefore confirms that with immediate effect, no municipality may enter into or extend any related vending system(s) / solution(s) without the views of the provincial and National 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.

Any municipality procuring must first request the National Treasury and relevant provincial treasury for written input. The municipality should send any request for the written input of the National Treasury together with the proposed contract for such a service offering to: both [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [RT29.LGBA@treasury.gov.za](mailto:RT29.LGBA@treasury.gov.za) and [Wayne.McComans@treasury.gov.za](mailto:Wayne.McComans@treasury.gov.za) for the attention of Mr. Sadeshe Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

Municipalities are advised that the Office of the Chief Procurement Officer (OCPO) will soon initiate a tender process for a transversal contract establishing a panel of vending service providers. In the interim, until the panel is awarded and operational, municipalities must obtain prior written approval from National Treasury before procuring any new vending service providers. Permission to proceed with any such vending contract will only be authorized with the express written permission of National Treasury. Once the panel is awarded and operational, municipalities must procure vending services from the approved vendors. Should a municipality elect not to utilise the transversal contract, a comprehensive motivation, including full reasons, must be submitted to National Treasury for consideration.

#### **4.6A Smart Meter end-to-end solutions**

“Smart Meters” means meters that are components of an integrated end-to-end solution procured under the National Treasury’s transversal contract **RT29-2024**, or any future transversal contract replacing RT29-2024. This solution includes smart meter hardware, installation, the central platform, systems integration, training and skills transfer, support, and ongoing monitoring.

Municipalities are reminded that a smart meter is not just the physical device and are cautioned against only procuring the meter hardware. The latter is insufficient and will not deliver the intended benefits of smart metering. The full value is realised only when the meter is connected to a functioning platform, integrated with the billing system, supported by trained staff, and monitored continuously. Buying only the device is similar to purchasing a cell phone without a SIM card and network service: the handset exists, but the core functionality is unavailable. The same principle applies to smart metering.

The integrated solution under RT29-2024 is designed to support key municipal priorities:

- Improved service delivery through accurate, timely consumption data, fewer billing disputes, and quicker identification of faults and tampering;
- Financial sustainability through better revenue collection, reduced technical and non-technical losses, and more reliable cash flow; and
- Transparency and accountability through auditable metering data, consistent reporting, and better information for council, management, and oversight bodies.

An end-to-end solution ensures seamless data transfer from the meter to the back-office systems, enabling automated billing, exception reporting, and management dashboards. It also embeds structured training, and skills transfer so that municipal officials can operate and manage the system, rather than relying indefinitely on service providers. Support and monitoring components are essential to keep the system stable, secure and functional over time.

Municipalities are cautioned against partial procurement, such as buying only the meter hardware or bypassing the transversal contract for individual components. This often results in:

- Incomplete or manual integration with billing and finance systems;
- Limited or no training and skills transfer to municipal staff;
- Weak monitoring and reporting, undermining loss-reduction and revenue-enhancement efforts; and
- Poor value for money, project failures and potential audit concerns.

Municipalities are encouraged to use plain language when communicating smart metering projects internally and with council. Avoid unnecessary technical jargon and frame the discussion around strategic objectives: better service delivery, stronger revenue, and improved governance. It is useful to briefly explain to council as part of any decision-making process related to smart metering:

- why the full integrated solution is required;
- reference the terms and safeguards built into RT29-2024 or its successor;
- the components of the smart metering solution (meter, communication, platform, integration, training, support, monitoring); and
- The risks of procuring only one component versus an end-to-end system; etc.

It will assist non-technical stakeholders to better understand and assess the difference between a “device-only” purchase vs a true smart metering solution towards facilitating that any smart metering procurement is well planned, budgeted and implemented as a complete, integrated solution envisaged in RT29-2024.

#### **4.6B Large Power Users (LPU) – Advanced Metering Infrastructure (AMI)**

Advanced Metering Infrastructure (AMI) for Large Power Users (LPUs) is not a technical luxury. It is a core financial control that helps municipalities stabilise cash flow, protect the bulk supply (i.e. Eskom) account, and reduce audit findings related to billing and losses. The National Treasury urges municipalities to treat AMI as essential revenue infrastructure and to plan, fund and implement for such accordingly.

Municipalities manage a large number of meters and should invest in bulk intake points to reconcile the volume of electricity consumed. If the LPU (Three Phase Direct Connect and

Three Phase CT/VT Connect) are not measured accurately, the municipality will under-bill, lose revenue, and struggle to reconcile its bulk electricity (i.e. Eskom) account. AMI directly addresses this risk.

Three Phase Direct Connect Smart Electricity Meter and Three Phase CT/VT Connect Smart Electricity Meter requires Cellular Communication & Platform access – these smart meters require 2-way communication to transmit data from the meters to the Head-End System or Dashboards and vice versa.

A current transformer (CT) is a device that acts as a step-down transformer to be connected to metering devices. It is used with AMI to measure the large current for meters/ relays etc. LPU customers normally have potential transformers (PT's) also known as a Voltage Transformers (VT) as part of the customer metering. By capturing the full load of these customers, smart LPU meters close gaps where older or incorrect metering leads to under-registration and hidden revenue leakage. Three-phase meters are critical for industrial and commercial users with complex load profiles. They support correct billing for businesses, reduce disputes and manual corrections, and improve predictability of revenue from this important customer group.

Check meters at bulk intake points provide an independent reading against which bulk supply invoices can and should be reconciled. This strengthens the municipality's position when validating bulk charges, detecting errors quickly and supporting credible disputes where required. Zonal meters divide the distribution network into manageable areas and make it possible to identify where technical and non-technical losses are concentrated, instead of relying on system-wide estimates. Statistical meters provide the data needed for demand forecasting, tariff design, and investment planning, including time-of-use and other advanced tariff structures.

In combination, CT/VT direct connect meters, three-phase meters, check meters, zonal meters and statistical meters give municipalities the ability to eliminate billing anomalies, reduce losses and strengthen cash flow. For example, correcting even a modest under-billing of five per cent on the top twenty LPUs can generate additional annual revenue sufficient to cover a substantial portion of the capital or lease cost of the metering programme.

Over the 2026 MTREF and beyond, municipalities are expected to identify all LPUs, bulk intake points and key zones that must be brought onto AMI, and to prioritise funding for this rollout ahead of non-essential projects. AMI commitments should be clearly reflected in the capital budget, the revenue-enhancement or loss-reduction strategy, and in the assumptions used for medium-term revenue projections. AMI data must also be used to refine tariff models, update loss-reduction targets, and support the monthly MFMA Section 71 in-year monitoring and reporting.

National Treasury and sector stakeholders will increasingly rely on AMI-derived information to assess revenue performance, system losses and the risk of non-payment of bulk supply. Municipalities are therefore encouraged to plan and fund AMI as a central part of their financial recovery and sustainability agenda, rather than as a stand-alone ICT or technical project.

#### **4.6C Request for Meter Statistical Information in terms of MFMA Section 74**

The National Treasury, in terms of MFMA section 74 requests municipalities to provide certain minimum statistical meter information and in the format of the **“Meter Statistical information – Water and Electricity” workbook included as Annexure D to this Circular**. The template workbook is designed to help municipalities move from high-level smart metering decisions to concrete MTREF's, credible schedules, and monthly reporting. It brings together municipal details, meter requirements, trading services information, and budget information in one place so that electricity and water smart metering can be planned, costed, and monitored in a

consistent way. Municipalities are expected to complete and submit this template bi-annually (before the 10<sup>th</sup> working day of January and July) as part of the relevant MFMA Section 71 and or 72 statement(s). The submissions should cover meter data and key trading service information for the preceding six-month period.

The Municipal Meter Requirements:

- The electricity sheet of the template workbook that needs to be completed, gathers detailed information on existing and planned electricity meters. It records, by ward or area, the number of smart, conventional and prepaid meters, unmetered points, and new meter requirements. This part of the workbook establishes the baseline and the size of the gap that the smart metering project must address. It allows municipalities to see clearly where the largest shortfalls and opportunities are within their electricity network; and
- The water sheet of the template workbook performs the same function for water services. It records ward-level water meter data, including existing meters, unmetered connections and new meter requirements. Together, the electricity and water requirements sheets define the total scope of metering work that must be funded and implemented, rather than relying on rough estimates.

#### **4.6D Smart Metering Financing Solutions**

Municipalities are cautioned against concluding agreements with service providers that are offering smart meter solutions at unreasonable costs. The National Treasury LGBA Chief Directorate, in collaboration with the Office of the Chief Procurement Officer (OCPO) are developing alternative funding solutions that will be more affordable, equitable, fair, and transparent, while also protecting municipalities and their revenue sources. Official notification regarding these solutions will be communicated in due course. Municipalities are advised to wait for this official communication before finalising any smart meter-related agreements, or alternatively to formally request the National Treasury's input on such solutions before proceeding. Requests can be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

#### **4.6E Transversal Contract for the procurement of Smart Metering end-to-end solutions**

Municipalities must note and consider the guidance and contact information to participate in the transversal contract RT29-2024. It contains compulsory documentation and a step-by-step participation guideline which can be accessed on the National Treasury website at <http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx> under RT29-2024. Municipalities must familiarise themselves with the RT29-2024 pricing schedule and related documentation published on the National Treasury before submitting their participation application.

Applications to participate will be assessed against the municipal MTREF and cash flow, with affordability and sustainability evaluated by the relevant Local Government Budget Analysis (LGBA) directorate, in consultation with the National Treasury Revenue Management directorate towards facilitating that smart metering procurement and implementation is planned, budgeted, and implemented as an integrated solution.

#### **4.7 Training Tools of 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, and the National Treasury will facilitate follow-up training during 2026/27, upon request, only for municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries.



Municipalities and provincial treasuries can request training through the relevant Provincial Treasury, which is responsible for coordinating training requests. 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](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

### ***Tariff Tool***

All municipalities, including metropolitan and secondary cities, must undertake a tariff assessment in the format of the updated National Treasury Tariff Tool, as explained above. The National Treasury will facilitate training during January to March 2026, 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 required. Requests for training and any related queries must be directed to [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto: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 Circulars No. 130 and above to the effect that ALL municipalities must reconcile valuation rolls monthly and submit them quarterly to the National Treasury, together with the related documentation set out above. The latest format of the tool must be used as set-out above.

The National Treasury will facilitate follow-up training during January to March 2026, and thereafter, upon request, only to municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries on the 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](mailto:RevenueManagement@treasury.gov.za) and [Sadesh.ramjathan@treasury.gov.za](mailto:Sadesh.ramjathan@treasury.gov.za) for the attention of Mr Sadesh Ramjathan.

## **4.8 GoMuni Portal – Revenue Management Document Uploads required**

All municipalities are required to upload, annually, to the GoMuni Upload Portal, the Revenue Management-related documents included in Annexure E to this Circular, in the specified format and within the timeframes indicated. It is noted that **items 10 and 17 in Annexure E** are only relevant to Water Debt Relief participants, and items **13, 15 and 16** to Municipal (Eskom) Debt Relief participants. In relation to items **10, 13, 15, 16, and 17, all other municipalities must submit a zero (empty) form to prevent these items from reflecting as outstanding.**

## **4.9 Monitoring – Water Debt Relief**

As outlined in paragraph 5.2 of the Water Debt Relief Guideline of the Department of Water and Sanitation (DWS), the DWS in collaboration with the relevant Water Trading Entity (WTE) and or Water Board (WB) and or Water User Association (WUA), National Treasury, and Provincial Treasury, will closely monitor the municipality's compliance with the conditions of its water debt relief approval.

The relevant National Treasury (non-delegated municipalities) or provincial treasury (delegated municipalities)<sup>1</sup> monthly to assess the municipality's compliance with the conditions and issue **the compliance certificate in the format of Annexure F attached to this Budget Circular** to the DWS, and relevant WTE/WB/WUA via: [munic.incentive@dws.gov.za](mailto:munic.incentive@dws.gov.za) and to the municipality in one email no later than 20 working days after month-end. It is the responsibility of the DWS to ensure that the certificate, together with any DWS input as may be relevant reaches the relevant WTE/WB/WUA within one (1) working day of the Treasuries submission.

The relevant WTE/WB/WUA is to consider any inputs as part of its own assessment and monthly report on any participating municipality's compliance via email to: [munic.incentive@dws.gov.za](mailto:munic.incentive@dws.gov.za) and [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and to the municipality, including issuing a non-compliance letter at its sole discretion as may be relevant.

The National Treasury issued guidance to all Municipal (Eskom) and Water Debt Relief participants, guiding on the reporting required as part of the monthly MFMA section 71 statement. Municipalities must closely adhere to this guidance and the relevant Treasury assessments as part of the monthly compliance certification of any debt relief participant.

Municipalities must upload their Water Debt Relief application, together with the DWS approval letter, as a single PDF to the GoMuni Revenue Upload Portal.

#### 4.10 Delivery Agency Agreement(s) (DAA) with Eskom

Municipalities intending to enter into Delivery Agency Agreement(s) with Eskom should take note of the following with immediate effect.

**Step 1: The Municipal Systems Act (MSA) section 78 process is a requirement before the DAA can be concluded.** The National Treasury and the Department of Cooperative Governance (DCoG) legal services jointly confirm that the process in section 78 of the MSA must be followed before a municipality may enter into any DAA that proposes that Eskom take over the electricity function from and/or operate the service on behalf of the municipality. Section 78(1) of the MSA provides the process to be undertaken when deciding on a mechanism to provide a municipal service in the municipality or a part of the municipality, or to review any existing mechanism, and would need to be applied first.

The municipality may, before it decides on an appropriate mechanism, explore the possibility of providing the service through an external mechanism under MSA section 76(b). Once a municipality has decided to utilise an external mechanism, such as entering into an agreement with an organ of state to provide the service, it may do so, considering section 110(2)(b) of the MFMA in order to contract directly with an organ of state, in this case, Eskom.

The MSA section 78 criteria and process must be complied with regardless of whether the electricity license will remain that of the municipality in terms of the proposed DAA.

The MSA does not prescribe any period or deadlines within which this process must be concluded, and the municipality, planning diligently, may comply with this process within the shortest possible period without jeopardising or delegitimising it. DCoG and SALGA confirmed that they can assist municipalities with the MSA section 78 process and should partner to

<sup>1</sup> Refer MFMA Circular Number 20 (Delegations).

provide support in this regard. Concluding a DAA with Eskom without following the MSA section 78 required process will be illegal, and all expenditure incurred in terms of such a DAA will be irregular under the MFMA.

**Step 2: A standardised DAA.** The National Treasury, DCoG, and the Department of Electricity and Energy (DEE), working with Eskom and SALGA, are to agree on standardised terms and conditions for DAAs. It is important that municipalities maintain the standardised terms in the agreement and not deviate from them. Additional terms may be included based on municipal-specific circumstances. It will be necessary for the municipality to obtain comments from its respective provincial treasury and provincial CoGTAs before signing the DAA.

**Step 3: Municipalities participating in Municipal (Eskom) Debt Relief** must, in parallel to the MSA Section 78(3) process, inform and obtain the inputs of the Treasuries and DCoG, demonstrating that the proposed DAA will facilitate the municipality's compliance with the debt relief conditions set out in the National Treasury's 2023 approval letter.

The municipality should send any request (refer step 2 and or 3 above) for the written input of the National Treasury together with the feasibility study (MSA Section 78(3)(c)) and the proposed DAA (any additions and or deviations must clearly be highlighted in the request) to: both [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) and [Wayne.McComans@treasury.gov.za](mailto:Wayne.McComans@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 and DCoG.

**Step 4: Submission of the DAA.** All municipalities signing a DAA with Eskom must submit the signed DAA together with the municipal council resolution approving such to the National Treasury to: [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za) for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section and parallel to the relevant Provincial Treasury and CoGTAs.

## 5. Budget and other management issues:

### 5.1 National Treasury Guideline on Budgeting for a Funded Budget

National Treasury is concerned by the many unfunded budgets adopted by municipalities. Municipal funding plans are not realistic or credible and there is insufficient effort to achieve financial turnaround and to progress from an unfunded budget to one that is funded. Municipalities are reminded to consult the National Treasury Guideline on budgeting for a funded budget issued during the 2018/19 MTREF to assist municipalities in preparing a funded MTREF budget and or use the guideline to develop credible funding plans. **For ease of reference the 2018/19 Guideline is included as Annexure G to this Circular.**

### 5.2 Employee related Costs

The salary and wage collective agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024. It is a five-year agreement effective from July 1, 2024, to June 30, 2029.

In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, a salary increase linked to the Consumer Price Index (CPI) plus 0.75 per cent.

Municipalities should reflect these negotiated salary increases in the budget submissions.



### 5.3 Remuneration of Councilors

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 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.

### 5.4 Using section 67 transfers to pay for councillor funeral costs

In terms of MFMA Circular 131 – Funds Transferred by Municipalities to Organisations and Bodies Outside the Government, section 67 of the MFMA provides a mechanism for municipalities to make transfers to organisations or bodies outside of government.

National Treasury is aware that municipalities are erroneously applying the provisions of section 67 of the MFMA to pay for deceased councillors' funeral costs. This practice is not permissible and constitutes non-compliance to Section 67 of the MFMA; and such transfer of funds is deemed irregular expenditure. This practice must immediately be stopped.

Any council policy which makes provision for the use of section 67 of the MFMA to make payment for councillor funeral costs must be rescinded with immediate effect.

Municipalities must comply with section 167(1)(a) of the MFMA which provides that a municipality may remunerate its political office-bearers and members of its political structures, but only within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members.

### 5.5 Review of human resource policies, benefits not provided for in collective agreements

Municipalities face rising financial pressure from providing in-service and post-employment benefits that are not covered by any South African Local Government Bargaining Council (SALGBC) collective agreement or supported by a long-term affordability assessment. These benefits create long-term liabilities and spending that are not aligned with the MFMA while municipalities overreach by setting unaffordable tariffs to accommodate such expenses in the budget. To support financial sustainability, municipalities must review all benefits provided to current and former employees to identify benefits that fall outside SALGBC agreements and identify any practices or policies that create irregular, unnecessary, or unaffordable expenditure.

Examples of benefits not provided for in SALGBC agreements include annual leave encashment during service (not linked to termination of services) and post-employment medical aid contributions. These benefits strain operating budgets and expose municipalities to irregular, unauthorised, fruitless, and wasteful expenditure. They cost millions each year and, in the case of post-employment medical aid, create liabilities that run into billions for municipalities. When post-employment medical aid contribution is paid for former employees, the municipality receives no value in return.

For the 2026/27 budget, municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, for example, annual leave encashment during service, municipalities must consult with labour

unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

In the case of post-employment medical aid benefits, these must not be granted to employees appointed from a future date, for example, from 1 July 2026. Where a municipality provides the benefit without a policy, it must adopt a policy that reflects existing practice while excluding future employees from receiving the benefit and setting upper limits on the municipality's contributions. The policy and council decision must specify the effective date of exclusion for future employees. Benefits such as post-employment medical aid should not be extended to senior managers or councillors covered by the annual upper-limits gazette notices.

Accounting officers must ensure that human resource policies, payroll practices, and benefit structures comply with the law, and that any unauthorised or unaffordable benefits are stopped in accordance with the correct procedure. All municipalities must, accordingly, as part of their annual review of their 2026/27 budget-related policies, review all human resource benefit policies to identify benefits the municipality should discontinue with effect from 1 July 2026, on affordability grounds. Accounting officers remain responsible for preventing irregular, fruitless, and wasteful expenditure, and the contemplated policy reviews must be conducted by municipal staff, not consultants.

## **5.6 Submission of payroll information on Central Supplier Database**

In recent years, more municipalities and municipal entities are incurring irregular expenditure due to awards made to persons in the service of the state, including municipal officials and councillors.

On 01 September 2015, the National Treasury launched the Central Supplier Database (CSD), which became fully effective for municipalities and municipal entities from 1 July 2016. The CSD provides a myriad of services, including the verification of state employees. Whilst information for National and provincial officials is available, municipalities and municipal entities are not consistent in submitting information to the CSD.

This lack of information has resulted in municipalities and municipal entities inadvertently making awards to persons in the service of the state, including awards made to their own officials and councillors. As such, municipalities and municipal entities are urged to submit all the relevant information to CSD.

This will enable all municipalities and municipal entities to be able to verify information and avoid possible non-compliance findings timeously.

## **5.7 Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management**

As previously explained in MFMA Circular no. 129, municipalities are continuing to incur unauthorised, irregular, fruitless and wasteful expenditure (UIFWE) year-on-year. Whilst more municipalities are establishing disciplinary boards, such boards are not investigating matters as required, or where such investigations are undertaken, municipal councils are not implementing the disciplinary boards' recommendations.

Municipalities are required to submit an action plan which must address the period from 02 January 2025 to 31 August 2026. The action plan should include monthly calendar actions that will allow for the monitoring of the action plan implementation.

### ***The action plan should include the following information:***

- plan to process the UIFWE balances up to 30 June 2025 by 31 August 2025, and how future UIFWE will be prevented with specific UIFWE prevention controls;

- 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
- 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. This should include processes and procedures for the referral of matters to the disciplinary board.

This action plan must be uploaded to the *Muni eMonitor* as part of the evidence for UIFWE reporting.

### **5.8 Fruitless and Wasteful External Legal and Consultant Costs**

National Treasury has observed that municipalities (including municipal entities) incur legal and consulting fees on matters that could have been avoided had officials followed proper procedures, or had officials or councillors not been negligent or acted deliberately, thereby causing legal disputes. These costs place pressure on operating budgets and provide no value to the municipality. Legal or consultant fees arising from non-compliance, negligence, inaction, deliberate conduct, flawed processes, or attempts to justify irregular decisions constitute fruitless and wasteful expenditure under the MFMA.

Legal costs linked to labour matters where procedures were not followed by the municipality, or for justified reasons, or to council matters involving unlawful meetings or invalid decisions, are avoidable and must be treated as wasted legal costs. Municipalities must also not incur legal costs to defend officials or councillors where there is clear negligence, misconduct, or deliberate misrepresentation of facts, including cases where material facts are withheld or altered, resulting in legal and consultant costs. Appointing lawyers or consultants to create a predetermined outcome, rationalise irregular conduct, or shield individuals from consequences exposes the municipality to irregular, fruitless and wasteful expenditure. Municipalities are reminded to exercise caution and prudence regarding such matters.

This section does not prevent a municipality from defending or instituting legal proceedings arising from a genuine and bona fide legal dispute. It also does not prevent a municipality from bringing self-review proceedings to set aside its own irregular or unlawful decisions.

### **5.9 Fruitless and Wasteful Expenditure Audit Finding Disputes**

A recent concern noticed is the use of external consultants or lawyers to oppose Auditor-General South Africa (AGSA) audit findings, or to prepare opinions (including legal opinions) aimed at disputing audit findings that the municipality cannot justify in law or that do not align with the facts, or where material facts are distorted or have not been provided to the AGSA. Municipalities and municipal entities are forewarned not to use external lawyers and consultants to respond to or dispute AGSA audit findings but instead follow AGSA's dispute resolution procedures to address audit disputes. Municipal officials are also specifically warned not to provide misleading or incomplete information to the AGSA to obtain a specific outcome, as these actions or inactions will qualify as both financial misconduct under sections 171 (municipalities) and 172 (municipal entities) of the MFMA and as a financial offence in terms of section 173 of the MFMA.

### **5.10 Request for information regarding procurement spend, employee related data and audit management reports**

The National Treasury aims to strengthen public trust and foster public accountability in the procurement systems of government. This initiative will be achieved by, amongst others, making the procurement systems more transparent through the publication of procurement information of institutions. An Instruction on Procurement Information Transparency has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities, and

constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers.

One of the key principles underpinning the MFMA read with the Municipal Supply Chain Management Regulations is that of transparency. Therefore, a letter, signed by the Director General of the National Treasury in terms of section 74 of the MFMA, will be written to municipalities wherein similar information as referred to in the preceding paragraph is requested. The information requested is inclusive of personnel data within municipalities. The employee information requested should be available on the HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required template format directly from their relevant sub-systems.

### 5.11 Additional in-year reporting requirements

Reference is made to MFMA Circular No. 67 point 5.5. Municipalities must provide additional information and supporting documentation to the National Treasury as part of the submission of the Section 71 input forms. This information will assist in improving the quality of the quarterly published local government performance information. Additional information and supporting documentation include:

- An extract of the trial balances from the general ledger;
- Copies of the actual monthly bank statements (reflecting the opening and closing bank balances) for the primary bank account;
- Bank reconciliation for the reporting period in the primary bank account; and
- Copies of the quarterly tabled section 71 documents in the prescribed Schedule C format including the applicable council resolution.

## 6 Municipal Standard Chart of Accounts (*mSCOA*):

### 6.1 Release of Version 7.1 of the Chart

Version 7.1 of the *mSCOA* chart is released with this circular and must be used to compile the 2026/27 MTREF. The linkages to chart version 7.1 can be downloaded from the Local Government Database and Reporting System (LGDRS) on the following link under the *mSCOA*/List *mSCOA* WIP account linkages menu option:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The reports on the Local Government Database and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must therefore use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting Regulation (MBRR) Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) will be aligned to chart version 7.1. A protected version of these Schedules for version 7.1 of the A1S will be available by 31 January 2026 on the MFMA Webpage and the LGDRS under GoPublic / Explore *mSCOA* on the links below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

[https://lg.treasury.gov.za/ibi\\_apps/portal/Explore\\_mSCOA](https://lg.treasury.gov.za/ibi_apps/portal/Explore_mSCOA)

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.

To ensure that all integrated municipal system solutions have incorporated the required changes for *mSCOA* chart version 7.1, several municipalities across all systems will be required to submit test data to the LGDRS in January and February 2026. Communication in this regard will follow in January 2026.

For the National Treasury to consider a new chart change in version 7.2 of the chart, the issue must be logged with all relevant details and supporting documents on the *mSCOA* Frequently Asked Question (FAQ) portal by 31 August 2026. The *mSCOA* FAQ portal can be accessed by all registered GoMuni users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Importantly, when an 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 *mSCOA* Technical and Steering Committees for recommendation and approval. This process concludes annually by the end of October. 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 sent to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za).

## 6.2 Important changes in *mSCOA* chart version 7.1

### Capitalisation of conversion costs to water inventory

MFMA Budget Circular No 129 dated 6 December 2024 detailed the requirements for the accounting treatment of water inventory costs in terms of Generally Recognised Accounting Practises (GRAP) 1.104, 12 (paragraphs 19 to 28) and 17.22. *mSCOA* chart version 7.1 addresses the capitalisation of conversion cost from the nature of the expense to Water Inventory as required in terms of these GRAP standards.

In addition, the Accounting Standards Board (ASB) FAQ 3.3 guides the measurement of Water Inventory as follows:

- *Entities need to develop their own accounting policies to measure water using the principles in GRAP 12.*
- *After the entity demonstrates that it can recognise the water, it is initially measured as follows:*
  - *Costs incurred to bring the inventory to its current location and condition including related infrastructure costs. Some examples include costs of extraction and depreciation; plus*
  - *Costs of conversion.*

As per the guidance provided in the GRAP standards and ASB, the capitalisation of conversion costs should align with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). Toward this end, the following credit accounts have been included in version 7.1 of the *mSCOA* chart:

| Account | Change in chart version 7.1 |
|---------|-----------------------------|
|---------|-----------------------------|

|   |                                                                                                |                                                                                                                                                                                                                                                                                  |
|---|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Basic Salary - Capitalisation of Costs to Property, Plant and Equipment (PPE), Water Inventory | <ul style="list-style-type: none"> <li>• Credit account adjusted</li> <li>• Updated the description and definition to include Water Inventory for all posting levels</li> </ul>                                                                                                  |
| 2 | Capitalisation of Electricity Costs                                                            | Credit account added                                                                                                                                                                                                                                                             |
| 3 | Contracted Services (Maintenance)                                                              | Credit accounts added for: <ul style="list-style-type: none"> <li>• Capitalisation of Maintenance of Building and Facilities</li> <li>• Capitalisation of Maintenance of Equipment</li> <li>• Capitalisation of Maintenance of Unspecified Assets</li> </ul>                     |
| 4 | Capitalisation of Depreciation of Water Treatment Works                                        | Credit accounts added                                                                                                                                                                                                                                                            |
| 5 | Operational Costs                                                                              | Credit accounts added for: <ul style="list-style-type: none"> <li>• Capitalisation of Courier and Delivery Services Costs</li> <li>• Capitalisation of Vehicle Tracking Costs</li> <li>• Capitalisation of Wet Fuel Costs</li> <li>• Capitalisation of Licences Costs</li> </ul> |

The chart was also updated to allow for the accumulation of the following additions to water inventory: system input volume:

- Water Treatment Works: Acquisitions;
- Bulk Purchases: Acquisitions; and
- Natural Resources: Acquisitions.

### Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- The item for *Interest, Insurance Refund and Retentions* must be accounted for both operating and investing activities based on the nature of the transactions; and
- The *Interest on Short-Term investment* (greater than 90 days) and *Long-Term Investments* must be populated within investing activities. Short-Term Investments is disclosed on the Statement of Financial Performance.

To give effect to this GRAP standard, a new operational funding source, Insurance Refunds, has been created under the Investing Activities of MBRR tables A7 and SA30. Therefore, with effect from version 7.1 of the *mSCOA* chart:

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose;
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services. A new funding source was created to separately populate Construction Contract Revenue as part of Other Revenue on the MBRR supporting table SA30; and



- Development Charges will no longer form part of Operational Revenue. A new funding source was created to separately populate Development Charges as part of Other Revenue on MBRR supporting table SA30.

The structure of the MBRR table A7 and its related cash flow linkages has also been aligned with the *mSCOA* chart version 7.1. The updated linkages to the MBRR supporting table SA30 are attached as **Annexure H: Cash Flow Linkages**.

### Intercompany Transfers

In terms of the MFMA, municipalities with entities must submit budgets, in-year Section 71 reports, annual financial statements and annual reports for the parent municipality, as well as consolidated documents for both the parent and its entity. Furthermore, in accordance with GRAP 35 paragraph 39, a controlling entity shall prepare consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation procedures prescribed in GRAP 35 paragraph 41(a) and (c) state that consolidated financial statements combine like items of assets, liabilities, net assets, revenue, expenses, and cash flows of the controlling entity with those of its controlled entities. Consolidated financial statements should eliminate in full intra-economic entity assets, liabilities, net assets, revenue, expenses, and cash flows relating to transactions between entities of the economic entity (surpluses or deficits resulting from intra-economic entity transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intra-economic entity losses may indicate an impairment that requires recognition in the consolidated financial statements.

To support the implementation of the process outlined in GRAP 35 paragraph 41(c), *mSCOA* chart version 7.1 has been revised to enable the proper recording and reporting of all intercompany and parent–subsidiary transactions. These revisions introduce new and updated items relating to assets, liabilities, net assets, and expenses, which may be found on the *mSCOA* chart version 7.1 and represented as follows:

- Assets: Non-current Assets: Intercompany/Parent-subsidiary Transactions;
- Assets: Current Assets: Intercompany/Parent-subsidiary Transactions;
- Liabilities: Non-current Liabilities: Intercompany/Parent-subsidiary Transactions and Net Assets: Intercompany/Parent-subsidiary Transactions; and
- Expenditure: Intercompany/Parent-subsidiary Transactions.

The intercompany items available on the chart makes provision for the elimination of transactions between the entity and the parent and should be considered where possible during the preparation of your respective budget to ensure budgeted financial information between municipalities and their entities is accurately reflected and remains consistent across all reporting levels.

In terms of MBRR No. 39, the annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts and explanatory information considering any guidelines issued by the Minister in terms of section 168(1)(a) of the MFMA. Municipalities with entities must submit the necessary documents to the GoMuni Upload portal in accordance with the prescribed Regulations.

## 6.3 Improving *mSCOA* implementation

### *mSCOA* e-Road Map

Municipalities are required to develop and implement a *mSCOA* road map to address gaps in the implementation of the *mSCOA* Regulations and the minimum business processes and system specifications articulated in MFMA Circular No 80 and its Annexure B.

The *mSCOA* road map has been incorporated as a module into the web-based Financial Management Capability Maturity Model (FMCMM). From the 2026/27 MTREF, all municipalities will be required to prepare their *mSCOA* road maps on the FMCMM web-based platform. The web-based *mSCOA* Road Map assesses compliance with regards to *mSCOA* implementation for the following focus area:

- System landscape, i.e. the ICT architecture that enables compliance with the *mSCOA* requirements articulated in MFMA Circular No 80 and its Annexure B;
- Governance and institutional arrangements to drive compliance with the *mSCOA* requirements articulated in MFMA Circular No 80 and its Annexure B;
- The functionality of the integrated system solution, as per the requirements articulated in MFMA Circular No 80 and its Annexure B; and
- Proficiency of municipal officials in utilising the integrated financial system solution.

Gaps in implementation will require the development of an action plan in the FMCMM web-based platform. Progress on the implementation of the *mSCOA* road map will be monitored via the FMCMM platform by National and Provincial Treasuries. From the 2026/27 financial year, this will form the basis for decisions on the withholding of the equitable share pertaining to *mSCOA* non-compliance, as well as the *mSCOA* compliance certificate to be issued by the National Treasury in respect of the Metro Trading Services reform.

### **Regulation of the minimum business process and system specifications for *mSCOA***

The National Treasury will conclude the consultation and preparatory work to regulate the minimum business process and system requirements for *mSCOA* in 2026/27. Once promulgated, the regulations will be applicable to municipalities and their entities.

Municipalities are encouraged to start preparing for these regulations by addressing gaps in the current *mSCOA* implementation and resolving them prior to the promulgation of the regulations on the minimum business process and system requirements for *mSCOA*.

All consultation documents that were presented at the Integrated Consultative Forums (ICF) can be located on the MFMA Webpage under *mSCOA* – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *mSCOA*/ Working Groups on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx>

The draft documents are also available on the *mSCOA* one drive for comments and inputs on the following link and provide sufficient guidance to municipalities and system vendors to prepare for the new regulations prior to promulgation:

[E1 Draft Regulations - Consultation - Shared](#)

All comments and submissions are requested **by 31 January 2026** and must be submitted to [mscoa@treasury.gov.za](mailto:mscoa@treasury.gov.za) to allow for consolidation and inclusion in the final regulations.

## **6.4 Improving *mSCOA* data string credibility**

### **Introducing a 3<sup>rd</sup> validation rule**



Currently, the LGDRS implements automated stage 1 and 2 validations to ensure that credible data strings are submitted to the GoMuni Upload portal. The stage 1 validations verifies that the file structure is correct, while the stage 2 validation verifies that the *mSCOA* chart has been used correctly across 18 validation areas. Details on the stage 2 LGDRS validations are attached as **Annexure I**.

A third stage automated validation will be introduced from the 2026/27 MTREF to validate the credibility of *mSCOA* data strings. Details in this regard will be communicated when available.

## 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<br>Buffalo City                                                    | Matjatji Mashoeshoe<br>Pitso Zwane<br>Mandla Gilimani                                                                          | 012-315 5553/ 0609242914<br>012-315 5171<br>012-315 5807/0661198036                                        | <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a><br><a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a><br><a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                       |
| Free State                                                                      | Cethekile Moshane                                                                                                              | 012-315 5079                                                                                               | <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Gauteng<br>City of Tshwane<br>and City of<br>Johannesburg<br>City of Ekurhuleni | Matjatji Mashoeshoe<br>Pitso Zwane<br>Willem Voigt<br>Makgabo Mabotja<br>Khanyisile Khosa<br>Kgomotso Baloyi<br>Lunathi Dumani | 012-315 5553<br>012-315 7538<br>012-315 5830<br>012-315 5156<br><br>012-315 5866/082 887 2968              | <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a><br><a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a><br><a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a><br><a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a><br><a href="mailto:khanyisile.khosa@treasury.gov.za">khanyisile.khosa@treasury.gov.za</a><br><a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a><br><a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> |
| KwaZulu-Natal<br><br>eThekweni<br>uMhlathuze                                    | Kgomotso Baloyi<br>Lunathi Dumani<br>Kevin Bell<br>Sifiso Mabaso<br>Matjatji Mashoeshoe<br>Pitso Zwane                         | 012-315 5866<br><br>012-315 5725<br>012-315 5952/060 923 7343<br>012-315 5553/060 326 6885<br>012 315 7538 | <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a><br><a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a><br><a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a><br><a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a><br><a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a><br><a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>                                                                                                               |
| Limpopo                                                                         | Sifiso Mabaso<br>Jabulile Ngwenya                                                                                              | 012-315 5952/060 923 7343                                                                                  | <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a><br><a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Mpumalanga                                                                      | Mandla Gilimani                                                                                                                | 012-315 5807                                                                                               | <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Northern Cape                                                                   | Mandla Gilimani                                                                                                                | 012-315 5807                                                                                               | <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| North West<br><br>Mafikeng                                                      | Willem Voigt<br>Makgabo Mabotja<br>Khanyisile Khosa<br>Cethekile Moshane                                                       | 012-315 5830<br>012-315 5156<br><br>012-315 5079                                                           | <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a><br><a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a><br><a href="mailto:khanyisile.khosa@treasury.gov.za">khanyisile.khosa@treasury.gov.za</a><br><a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>                                                                                                                                                                                                                                                                   |
| Western Cape<br><br>Cape Town<br>George                                         | Willem Voigt<br>Khanyisile Khoza<br>Kgomotso Baloyi<br>Sifiso Mabaso                                                           | 012-315 5830<br>012-315 5385<br>012-315 5866/082 887 2968<br>012-315 5952/ 060 923 7343                    | <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a><br><a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a><br><a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a><br><a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>                                                                                                                                                                                                                                                                           |

|                                                               |                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------|------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Technical issues on GoMuni Website                            | Data management                          |  | <a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                           |
| Local government Conditional Grants                           |                                          |  | <a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a><br><a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a><br><a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a><br><a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a><br><a href="mailto:Sandra.admams@treasury.gov.za">Sandra.admams@treasury.gov.za</a> |
| Municipal (Eskom) and or Water Debt Relief and Smart Metering | LGBA: Revenue Section (Sadash Ramjathan) |  | <a href="mailto:revenuemanagement@treasury.gov.za">revenuemanagement@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                   |

## 8 Submitting budget documentation and A schedules for the 2026/27 MTREF

### 8.1 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](https://lg.treasury.gov.za/ibi_apps/welcome) (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: mSCOA 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](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries;
- [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Only Provincial Treasuries may send contact details to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za); and
- [mSCOA Regulations@treasury.gov.za](mailto:mSCOA.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](mailto: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.

### 8.2 Time frames for submission

The LGDRS will be locked at 00:00 on the 10<sup>th</sup> 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 mSCOA data strings to the LGDRS.

The GoMuni Upload portal can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](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 documents, Annual Financial Statements, and Annual Reports, to the National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

### 8.3 Updating of contact details on GoMuni

Municipalities are reminded that it is their responsibility to ensure the minimum, that is, to update their contact details monthly on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned (“undeliverable”) and do not reach the intended LGDRS users because of outdated contact information. Updates to contact details made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators who were nominated by the Municipal Manager for this purpose within each municipality.

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](https://lg.treasury.gov.za/ibi_apps/signin)

The names of the respective Contact Administrators for each municipality are indicated in the contact information list on the LGDRS.

### 8.4 Training on GoMuni and mSCOA

The National Treasury training schedule and registration links for 2026 to assist municipalities, national and provincial government departments and other stakeholders that require new or refresher training on how to draw reports on the LGDRS and technical support on mSCOA, is available on the GoMuni/ Go Training portal on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal/GoMuni\\_Navigation](https://lg.treasury.gov.za/ibi_apps/portal/GoMuni_Navigation)

## Contact



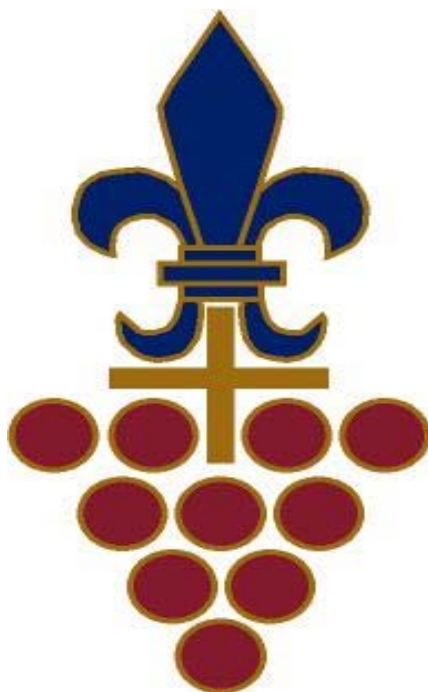
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**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**05 December 2025**

**STELLENBOSCH MUNICIPALITY**



**MFMA Circular No.134**

**MUNICIPAL BUDGET  
CIRCULAR FOR THE 2026/2027  
MTREF**



## Municipal Budget Circular for the 2026/27 MTREF

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## Introduction

This budget circular provides guidance to municipalities with their compilation of the 2026/27 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 (mSCOA) 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, mSCOA 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 2026 to 2028. Medium-term growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. 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 2026/27 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2025 - 2029**

| Fiscal year   | 2024/25 | 2025/26  | 2026/27  | 2027/28 | 2028/29 |
|---------------|---------|----------|----------|---------|---------|
|               | Actual  | Estimate | Forecast |         |         |
| CPI Inflation | 4.4%    | 3.2%     | 3.4%     | 3.3%    | 3.2%    |

Source: National Treasury Budget Review 2026.

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.

Inflation is expected to increase from 3.2 per cent in 2025 to 3.4 per cent in 2026, driven by higher food prices (particularly meat due to supply disruptions linked to foot-and mouth disease). Inflation is forecast to ease to 3.3 per cent in 2027 and 3.2 per cent in 2028, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated. The reduction of the inflation target to 3 per cent with a 1 percentage point tolerance band will structurally reduce inflation, helping to protect real income levels.

In April 2024, the National Treasury initiated a comprehensive review of the budget process, with the goal of identifying and implementing reforms that would enhance the efficiency, transparency, and effectiveness of public resource allocation. It has resulted in a set of accountable reform proposals outlined below.

## Targeted And Responsible Savings (TARS) and Spending Reviews

These MTEF guidelines introduce a new mechanism entitled Targeted and Responsible Savings (TARS), which is intended to identify and remove low-priority or underperforming programmes from the budget to reduce aggregate expenditure and, where appropriate, reallocate funding towards the priorities of governments outlined in the Medium-Term Development Plan (MTDP).

In line with the government's commitment to identify wasteful, inefficient, underperforming, and low priority programmes and ensure a more streamlined and effective allocation of resources. At national level the following initiatives are being utilised for the identification of programmes to be included the TARS process:

- Spending reviews;
- Previous work should be updated where appropriate to inform implementation;
- Outcomes of new sectoral reviews such as the Active Labour Market Policy (ALMP) and the review of infrastructure conditional grants should be implemented;
- New data driven approaches;
- Use of technology to eliminate double dipping in social grants and other programmes (e.g. community works programme);
- Annual audit of ghost workers and payroll irregularities;
- Updated proposals on public entity and departmental rationalisation;
- Resolve inefficiencies in public sector wage bill;
- Implement personnel expenditure review completed by the Department of Public Service and Administration (DPSA);
- Finalise extended review of public entities remuneration; and
- Technical baseline analysis and institutional reviews to ensure that departments and public entities are appropriately aligned to mandates.

All municipalities are encouraged as part of the annual municipal budget preparations process to progressively introduce the same approach which will enable the Council of a municipality to consider more appropriate the trade-offs when policy choices are made in conclude the budget for a specific cycle. Depending on the response observed by the National Treasury, further guidance will be issue in future.

## 2. Key focus areas for the 2026/27 budget process

### 2.1 Local government conditional grants and unconditional grants allocations

For the 2026/27 financial year, the overall direct allocations to local government amount to R182.3 billion, made up of R110.1 billion in the local government equitable share; R54.7 billion in direct conditional grants and R17.5 billion in the General fuel levy sharing with metros. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising. The overall direct allocations to local government grow by an annual average rate of 3.1 per cent and the local government equitable share and related allocations grow by 4.4 per cent over the 2026 MTEF period.

#### ***Notable changes to the conditional grants system***

Given the ongoing review of the conditional grants system, there are several local government reforms proposed to conditional grants. The reforms are aimed at streamlining funding flows, reducing duplications, and aligning recurrent obligations with the appropriate funding base:

- The merger of the baselines of the integrated national electrification programme grant, and the energy efficiency demand side management grant in 2026/27 to focus on energy



efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term energy security goals;

- The Infrastructure Skills Development Grant (ISDG) will remain under the management of the National Treasury for the next three financial years when it will cease to exist as a conditional grant. To assist this transformation, the grant has ceased the intake of new graduates to allow the current graduate cohort to complete their training; and
- To protect infrastructure investment from municipal dysfunction, a general clause has been introduced in the 2026 Division of Revenue Bill. It will enable the National Treasury to redirect infrastructure grants from local municipalities that have proven incapable of implementation to the Development Bank of Southern Africa, the Municipal Infrastructure Support Agent or capable district municipalities.

## **2.2 Post 2025 MTBPS changes**

There are a number of reductions, several further cuts beyond the CPI adjustments and reprioritisations proposed in the 2025 MTBPS and these are effected to make funds available for other government priorities. These include:

### ***Reprioritisations***

- A shift of R300 million in 2026/27 from the municipal infrastructure grant to the Department of Cooperative Governance's vote for the once-off gratuity payment to outgoing councillors after the local government elections;
- A shift of R536 million in 2026/27 from the direct component of the municipal infrastructure grant to the indirect component to address infrastructure delivery issues; and
- A shift of R19.2 billion (R5.7 billion in 2026/27, R6.4 billion in 2027/28 and R7.1 billion in 2028/29) from the urban settlements development grant to the metro trading services component of the urban development financing grant to strengthen core utility functions; and an additional incentive allocation of R8.6 billion over the MTEF period towards the metro trading services component of the urban development financing grant, confirmed from the provisional allocations made in 2025.

### ***Reduction***

- The public transport network grant will be reduced by R8.3 billion over the MTEF period as part of the Targeted and Responsible Savings (TARS) process. This total reduction includes the R3 billion saving previously identified during the Medium-Term Budget Policy Statement (MTBPS), as well as further reprioritisations of R1.3 billion in 2026/27, R1.5 billion in 2027/28, and R2.5 billion in 2028/29. These additional funds are redirected to PRASA to accelerate the modernisation and replacement of critical rail signalling infrastructure.

### ***Addition***

- An addition of R2.1 billion over the MTEF period to the regional bulk infrastructure grant for a regional wastewater treatment works project in Polokwane, funded through the Budget Facility for Infrastructure.

### ***Further reductions***

- To make funds available and support the continuation of the implementation of the Presidential Employment Stimulus, reductions have been made on some conditional grants from the 2026 financial year. A reduction of R491 million in 2026/27 from the informal settlements upgrading partnership grant; a reduction of R784 million in 2026/27



from the integrated national electrification programme (Eskom) grant and a reduction of R921 million in 2026/27 from the municipal infrastructure grant.

### **Discontinuation**

- The discontinuation of the indirect neighbourhood development partnership grant, with its baseline of R219 million over the MTEF shifted to the Vote of the National Treasury and earmarked to support government's infrastructure reforms.

### **Correction**

- The correction of the BFI allocations for eThekweni Metropolitan Municipality, allocated through the urban development financing grant. The full allocation of R379 million for the non-revenue water project was erroneously allocated to eThekweni instead of being split between the municipality and the Infrastructure Fund as per the agreed work package. eThekweni's allocation in the urban development financing grant is reduced by R144 million over the MTEF and allocated to the Infrastructure Fund.

## **2.3 Review of the local government fiscal framework**

Government continues to be fully committed to a comprehensive review of the local government fiscal framework, and the Budget Forum has approved a detailed programme of action to guide this work, including detailed terms of reference and the procurement of specialist expertise to undertake the technical analysis. The review will consider the financial viability, effectiveness, stability and long-term sustainability of the local government fiscal framework, through a detailed examination of the policies, practices and mechanisms that govern how resources are allocated, managed and used at municipal level, because this examination is crucial to understanding the current state of local government finance. The work is organised around five core thematic areas: a national baseline profile of the local government fiscal framework, including distressed and better-performing municipalities, and refinement of the problem statement, the local government equitable share formula, local government expenditure reviews, fiscal leakages in local government, and additional revenue options, including undersubscribed existing instruments, new own-revenue sources and improved municipal borrowing to enhance infrastructure investment and maintenance.

Oversight and engagement structures have been established, including a Reference Group to provide expert input and validate findings, with four meetings aligned with key deliverables, a Working Group to coordinate technical inputs and monitor progress, with online meetings every two months, and a Core Project Management Group to manage execution, research and reporting, with fortnightly meetings. The review also provides for interviews and up to four online sessions with chief financial officers, municipal managers and senior planners from a sample of 32 municipalities, to ensure that the findings are credible, evidence-based and grounded in municipal realities.

The work will be undertaken over the 2026 MTEF period, and therefore, for this review to succeed and to reflect the realities on the ground, it is essential that all municipalities provide the requested data as a matter of urgency, including complete and reliable personnel information. Consequently, we urge those municipalities that have not yet submitted the required datasets to do so without delay, so that the analysis can be robust, comparable and fully representative of the sector.

## **2.4 Update on the review of the conditional grants**

The review process has been underpinned by extensive consultation processes since July 2024 during which the National Treasury presented the findings and recommendations of the review.

Most of the proposed reforms are intended for medium- to long-term implementation, while a select few have been prioritised for short-term introduction within the 2025 MTEF period. Further consultations have been conducted following the tabling of the 2025 Budget, focusing on reforms earmarked for medium- to long-term implementation. These ongoing engagements include impact assessments and preparatory work aimed at ensuring the successful rollout of the proposed changes. Over the 2026 MTEF period, government will roll out several local and provincial government reforms aimed at streamlining funding flows, reducing duplication, and aligning recurrent obligations with the appropriate funding base. These reforms are detailed in part 5 of the Explanatory Memorandum to the 2026 Division of Revenue under the relevant conditional grants.

## 2.5 Water crisis in South Africa

Water services across South Africa are becoming increasingly unreliable. Too many communities now experience intermittent supply, infrastructure failures and declining water quality.

105 out of 144 Water Service Authorities (WSAs) scored poor or critical in terms of the performance of their drinking water systems (Blue Drop) and/or wastewater systems (Green Drop) in the most recent reports. This means that water and sanitation services are failing in 73 per cent of WSAs – widespread failure of municipal water and sanitation services indicates a systemic problem. By September 2025, 53 out of the 105 worst performing WSAs had not yet produced corrective action plans to address their 2023 Blue, Green and No Drop report results.

At the same time, water demand is expected to exceed supply in several regions due to population growth, urbanisation, inefficient water use and climate change.

These pressures are already evident in major economic centres across the country, impacting on development and economic growth. Although South Africa is naturally water-scarce, the current crisis is primarily driven by municipal infrastructure and governance failures, while the uncertainty introduced by climate change multiplies all water related risks.

High water losses, ageing and poorly maintained infrastructure, weak financial management as well as growing municipal debts to water boards are placing the entire water value chain at risk. Water revenues are rarely reinvested into maintaining and upgrading infrastructure.

The Department of Water and Sanitation is advancing legislative and policy reforms. In parallel, the Metro Trading Services Reform, which was initially conceptualised around water services, utilises a performance-linked incentive grant to reward metros for improved governance, financial and operational performance. This reform will ensure that revenues from water and sanitation are reinvested directly into critical infrastructure to turnaround the vicious cycle of deteriorating water services in all eight metros (**Annexure A – Water Scarcity issues dealt with in previous budget circulars**).

## 2.6 Impact of infrastructure degradation on the economy

Widespread infrastructure failures, ageing assets and persistent underinvestment are increasingly constraining economic growth and service delivery across South Africa. Water, sanitation, electricity and transport infrastructure has been particularly affected.

The absence of functional and well-maintained basic service infrastructure disrupts business operations, increases operating costs and undermines investor confidence, stifling development and GDP growth. Industries that depend on reliable bulk services, such as mining, manufacturing, agriculture and logistics are impacted, with outages and service interruptions reducing productivity and raising the cost of doing business.

Deteriorating infrastructure also places growing fiscal pressure on municipalities, as emergency repairs and service backlogs drive a deteriorating and reinforcing negative cycle of increasing costs and decreasing service outcomes. Without sustained investment in maintenance, rehabilitation and expansion of infrastructure, these constraints will continue to weaken local economies, limit job creation and reduce the competitiveness of key economic centres.

To address these challenges, National Treasury has introduced a R54 billion performance-based incentive for metropolitan municipalities to support reforms in their trading services: water, sanitation electricity and solid waste services. The Metro Trading Services Reform is designed to ensure that revenue generated from these services is reinvested into maintaining and improving core infrastructure, strengthening the reliability and sustainability of municipal water services. Once trading services are ring-fenced and operating as viable utilities, can sustainably transfers to the rates account support other municipal functions such as roads, security and community services. The performance grant has been designed to incentivise metros to provide additional investment from their own revenues and loans to double the value of the reform to R108 billion. This investment in improved infrastructure will not only boost local economies but also unlock new investment opportunities.

## 2.7 Metro Trading Services Reform (MTSR)

The Metro Trading Services Reform (MTSR) is implemented through the Metro Trading Services component of the Urban Development Financing Grant (UDFG). This component of the UDFG provides a performance-based incentive to strengthen accountability, financial sustainability and operational performance in the water and sanitation, electricity and energy, and solid waste management trading services of metropolitan municipalities.

All metros must ensure that their 2026/27 MTREF reflects the indicative allocations published in the 2026 Division of Revenue Bill/Act and confirmed through Budget Allocation Letters issued by National Treasury. These performance-based incentive allocations may only be spent in support of the relevant trading services reform strategy and must be reported on accordingly.

Metro trading services participate in the reform in two cohorts, with differentiated requirements in 2026/27:

- **Cohort 1, entered the reform in 2025/26, includes:**
  - *Water and Sanitation:* Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekweni and Mangaung.
  - *Electricity and Energy:* Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekweni.
- **Cohort 2, entering the reform in 2026/27, includes:**
  - *Solid Waste Management:* all metros.
  - *Water and Sanitation:* Ekurhuleni and Nelson Mandela Bay.
  - *Electricity and Energy:* Mangaung and Nelson Mandela Bay.

### 2.7.1 Cohort 1: Programme Year-2 (2026/27)

For Cohort 1 trading services, 2026/27 constitutes Year-2 (first full year of implementation).

#### ***In advance of 2026/27:***

Prior to the commencement of the 2026/27, Cohort 1 metros were required to finalise, cost and obtain Council approval for each trading service's A3-PIAP v2.

Draft A3-PIAP v2 documents must:

- Be presented at the 2025/26 Mid-Year Budget Review (MYBR) in January/February 2026;

- Be presented again during the 2026/27 Benchmarking Engagements (April/May 2026); and
- Demonstrate alignment between the costing of reform activity packages and the draft 2026/27 MTREF.

The final Council-approved A3-PIAP v2 (by 30 June 2026) must:

- Reflect the metro's final sectoral allocation decision within the permissible ranges; and
- Be fully costed and consistent with the 2026/27 Council-approved budget tables.

***During 2026/27:***

- Metros must maintain all eight Minimum Commitments (M1-M8); and
- Metros must report against the full set of indicators as defined in Guidance Note 4, Annexure A (and in the Programme Operations Manual (POM)).

**For Cohort 1, 2026/27 is the first year in which trading services performance is assessed against Council-approved targets.** It is not a preparatory or "dry run" year. Achievement against these targets will be assessed between July-Sept 2026.

Failure to achieve or maintain Minimum Commitments may result in withholding and reallocation of incentive funds in accordance with DoRA and the POM.

### **2.7.2 Cohort 2: Programme Year-1 (2026/27)**

For Cohort 2 trading services, 2026/27 constitutes Year-1 (entry year).

***In advance of the 2026/27 year:***

- Cohort 2 metros received indicative allocations for their trading services for 2026/27 in the 2026 DoRB;
- Metros must finalise and obtain Council approval of A3-PIAP v1 by 30 June 2026;
- The eight Minimum Commitments (M1–M8) must be formally made by 30 June 2026; and
- Cohort 2 trading services should allocate their 2026/27 incentive to reform-related expenditure (e.g. reform start-up costs and reform-related capital expenditure).

***During 2026/27:***

- The eight Minimum Commitments (M1–M8) must be achieved by 30 June 2027; and
- Preparatory reforms, institutional restructuring, financial modelling, and business and investment planning must be completed by 30 June 2027.

### **2.7.3 Reporting and Independent Verification**

The Independent Verification Agent (IVA) verifies compliance with Minimum Commitments and performance against programme indicators.

Metros need to plan and budget for the forthcoming financial year, taking account of any positive or negative variance in expected incentive grant allocations for the forthcoming financial year. In other words:

- Performance for the **2025/26 financial year** will be independently verified between July-September 2026. The result of this verification **may affect Cohort 1's 2027/28 budget allocation and cohort 2's 2026/27 adjustments budget.**
  - Cohort 1's performance for 2025/26 will be assessed on a binary basis (in place / not in place), rather than through weighted proportional scoring, since the expected deliverable is a complete PIAP v2 with firm targets, supported by the business plan and budget which are two of the minimum commitments (M5 and M6).

- Cohort 2's performance for 2025/26 will be assessed based on submission of Council resolution to achieve the Minimum Commitments and approval of the A3: PIAP v1.
- Performance for the **2026/27 financial year** will be independently verified during July-September 2027. The result of this verification **may affect the metro's 2028/29 budget allocation**.

Metros are required to upload all performance claims and supporting evidence to the National Treasury MTSR online portal, scheduled to become operational in early 2026. Metros must ensure that internal data governance, reporting systems and management arrangements are aligned to enable timely and complete evidence submissions.

While the MTSR requires quarterly and annual reporting necessary for performance verification and incentive administration, these requirements are designed to leverage existing municipal reporting systems, including *mSCOA* financial reporting; Section 71 monthly and quarterly reporting; MFMA Circular No. 88 performance indicators; and standard conditional grant reporting frameworks. The reform seeks to strengthen existing systems rather than create parallel reporting processes or impose unnecessary administrative burdens.

## 2.7.4 Guidance documents and Programme Operations Manual (POM)

The Metro Trading Services Reform Programme Operations Manual (POM) will be released following the 2026 National Budget. The POM sets out the detailed institutional, financial, reporting, verification, governance and risk management procedures for implementation of the MTSR and administration of the UDFG-MTS component. The POM defines Minimum Commitments and performance indicators; specifies reporting templates and timelines; details IVA processes; and clarifies disbursement, stopping and reallocation provisions.

A number of Guidance Notes and related Annexures have been prepared to guide metros on the expectations of the MTSR performance incentive. These guidance documents set out what metros are expected to achieve in line with the reform to qualify for the incentive.

The Grant Framework in the 2026 DORB for the UDFG (MTS component) provides the expected outcomes, outputs, conditions and responsibilities for the performance incentive grant.

Metros must therefore implement the MTSR in accordance with the Grant Framework in the DoRB, the DoRA, the MFMA, its regulations and Circulars (including this Circular), related national legislation and policy, as well as MTSR Guidance Notes and their annexures and the POM.

## 2.8 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 remain relevant and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Municipalities must put systems and processes in place to comply with the criteria for the release of the equitable share. For example, to formally assign/delegate this to a responsible official, include it in performance agreements, have a council policy, create a standard operating procedure, and add this requirement as a SDBIP indicator.

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.

## 2.9 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2025 (Act No. 12 of 2025), any conditional allocation or a portion thereof that is not spent at the end of the 2025/26 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2) of the DoRA. 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 2025 DoRA, municipalities must include the following information with their submission to National Treasury. Municipalities must submit all rollover applications and queries related to the conditional grants to [Rolloverapplication@treasury.gov.za](mailto:Rolloverapplication@treasury.gov.za).

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 2025 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 2026;
  - b) Proof of project tender and tender submissions published and closed before 31 March 2026 or with the appointment of contractor or service provider for delivery of service before 30 June 2026 in cases where additional funding was allocated during the course of the financial year of the project;
  - c) Incorporation of the Statement of Comparison of Budget and Actual Amounts; and
  - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2026 (attach cash flow projection for the applicable grant);
  - e) A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
  - f) The value of the committed project funding and the conditional allocation from the funding source;
  - g) Reasons why the grants were not fully spent during the year on the original allocation per the DoRA. This includes the Municipal Disaster Recovery and Response grants for transfers made during the 2025/26 financial year and not fully spent by 30 June 2026;
  - h) Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
  - i) An indication of the time period within which the funds are to be spent if the rollover is approved; and
  - j) 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 2026, 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 2025 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 2026;
3. Accurate disclosure of grant performance in the 2025/26 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 2025/26 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 2026 is equivalent to, or exceeds, 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 based on what is available in the bank.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2025/26 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 2025/26 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 2026. All invoices issued to the municipality before 31 March 2026 should be paid within the same year against the allocated conditional grants. i.e., invoices must be paid within 30 days.

## **2.10 Unspent conditional grant funds for 2025/26**

The process to ensure the return of unspent conditional grants for the 2025/26 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 2026 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 2026. The unspent grant values must be determined based on the guidance that was provided in mSCOA 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 2025 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 2026.

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 23 October 2026;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 16 November 2026. 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 24 November 2026; and
- Step 6: Any unspent conditional grant funds that should have but have not been repaid to the National Revenue Fund (NRF) by 24 November 2026, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 09 December 2026 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.*

## **2.11 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 Act will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

While deadline for the submission of the rollovers, dates 31 August, earlier submission in the case of the Urban Development Financing Grant will receive a response promptly.

## **3. Budget and other management issues**

### **3.1 2026/27 Municipal Budget Tabling Timelines**

The 2026 National Budget was tabled by the Minister of Finance on 25 February 2026, which implies that Provincial Governments have two weeks thereafter to table the 2026 Provincial Budgets in the Provincial Legislators, i.e., 12 March 2026. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2026/27 MTREF Budgets before tabling on 31 March 2026.

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. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury have always 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 budget was already in an advanced stage of preparations, they will have between tabling and the adoption stage (end of May 2026) 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.

### **3.2 Timeline for approving the revised Service Delivery and Budget Implementation plan (SDBIP) following the approval of the adjustment budget**

Section 54(1)(c) of the MFMA provides that the Service Delivery and Budget Implementation Plan (SDBIP) may be revised following the approval of an adjustments budget. However, the MFMA and the Municipal Budget and Reporting Regulations (MBRR) do not explicitly prescribe the timeframe within which the revised SDBIP must be approved after the adjustments budget has been approved by council. The absence of a specified timeframe may result in inconsistent interpretations and practices across municipalities. To address this gap and ensure consistent application, the National Treasury provides the following guidance to ensure that the approved adjustments budget informs the revised SDBIP:

- Council must approve the revised SDBIP during the same council meeting where the adjustments budget is approved, if there are no structural changes to the SDBIP; and
- If the adjustments budget results in structural changes to service delivery targets or key performance indicators (KPIs), the council must approve the revised SDBIP within ten (10) working days of the adjustments budget's approval. This will ensure that any changes to service delivery targets or KPIs stemming from the adjustments budget are included in the revised SDBIP within the ten (10) working days.

Although the MFMA allows municipalities to revise the SDBIP after the adjustments budget has been approved, these revisions should not result in excessive or unnecessary changes. Significant KPI changes must be clearly justified and must follow the criteria set out in paragraph 7 of the MFMA Circular No. 129.

The National Treasury discourages excessive changes to KPIs during mid-year adjustments, as these changes may undermine effective performance monitoring and accountability.

### **3.3 Caution to manage transition risk**

Municipalities are cautioned to adhere to the guidance provided in paragraph 3 (pages 4 and 5) of the Budget Circular No. 107 as the outgoing council may be tempted to prepare budget with unrealistically low tariff increases, additional absorption of unskilled staff, writing off debtors which can still be pursued and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be an unfunded municipal budget that threatens the municipality's financial sustainability and service delivery for the incoming Council after the elections".

National and Provincial Treasuries will be closely monitoring tabled budgets, collection rates and expenditure for any indications that the above guidance is not adhered to and appropriate consequences will be applied.

Municipal officials and councillors are reminded that interference in the implementation of the municipality's approved credit control policy may constitute an offence in terms of section 173(5)(a) of the MFMA. Offences in terms of the MFMA can result in a fine or imprisonment for up to five years, if convicted. In addition, the failure to properly implement the approved credit

control policy of the municipality by an official may constitute financial misconduct in terms of section 171 of the MFMA. In such a case, the municipality must investigate and, where necessary, institute disciplinary proceedings.

### 3.4 Warning not to enter into contracts having future budgetary implications as part of electioneering

Various municipal Councils in the past had entered into long-term contracts towards the end of their term therefore unfairly and carelessly financially committing the new Council.

Therefore, the current outgoing Council must not enter into such contacts and if there is a need, the Council should follow Section 33 of the MFMA in full. Failure to comply with such will lead to Section 216(2) being imposed until such a contract is nullified.

### 3.5 Cost reflective tariffs

In line with the guidance provided in MFMA Circular No. 132, municipalities need to complete the cost reflective tariff tool. If tariffs are not cost reflective already, the municipality needs to set out a path to achieve cost-reflective tariffs over the 2026/27 MTREF period.

At the time of issuing this circular NERSA has not yet confirmed the approved bulk costs municipalities must provide for in 2026/27. Municipalities must communicate clearly to the public that the electricity tariffs communicated in their tabled budgets may need to be adjusted once these are confirmed. Municipalities are advised to closely follow further guidance from NERSA.

### 3.6 Budgeting for a Funded Budget

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. As communicated before with the release of MFMA Circular No. 129 (issued during December 2024), this will be the last year than a funding plan as an instrument to facilitate measurable progress will be allowed. The enforce of compliance with Section 18 of the MFMA will now start taking precedence.

## 4. Municipal Standard Chart of Accounts (mSCOA)

### 4.1 Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- Both operating and investing activities for *Interest, Insurance Refund and Retentions* must be accounted for based on the nature of the transactions; and
- The *Interest on short-term investment* (greater than 90 days but less than 12 months) and *long-term investments* (more than 12 months) must be populated within investing activities. Short-term investments are disclosed on the Statement of Financial Performance on table A4 of the A1 Schedule.

To give effect to this GRAP standard:

- A new operational funding source, namely *Insurance Refunds*, has been created under the Investing Activities of tables A7 and SA30 of the A1 Schedule in version 7.1 of the mSCOA chart;

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose; and
- *Construction Contract Revenue* will no longer form part of *Sales of Goods and Rendering of Services and Development Charges* will no longer form part of *Operational Revenue*. A new funding source was created to allow for the separate population of *Construction Contract Revenue* and *Development Charges* as part of *Other Revenue* on table SA30 of the A1 Schedule.

The structure of table A7 of the A1 Schedule and relevant cash flow linkages has also been aligned to the *mSCOA* chart version 7.1. The updated linkages to supporting table SA30 that populated table A7 are attached as **Annexure B: Cash Flow Linkages**.

#### 4.2 Guidance on submission of *mSCOA* roadmaps

Municipalities are reminded that the municipal *mSCOA* Road Maps must be revised annually as part of the annual budget process. The draft and final *mSCOA* Road Maps must be:

- Tabled and adopted in Council as part of the supporting documents to the budget; and
- Submitted in PDF format to the GoMuni Upload portal for review by National and Provincial Treasuries.

Going forward, municipalities are required to utilise the FCMCM web-based system to conduct self-assessments of their *mSCOA* road maps. This high-level self-assessment will identify gaps in *mSCOA* implementation that should be incorporated into and addressed through the municipal *mSCOA* Road Map. The e-road map must align with the objectives, tasks, and activities outlined in the municipality's comprehensive (traditional) *mSCOA* road map.

Accordingly, in addition to the draft and final *mSCOA* road maps submitted by municipalities as part of their tabled and adopted budget documents, the *mSCOA* e-road map (i.e. the high-level action plan generated through the FCMCM system) must be attached to the comprehensive (traditional) *mSCOA* road maps. The *mSCOA* road map and annexed e-road map must be submitted as a single consolidated PDF document and not as separate documents.

As articulated in MFMA Circular No 112 dated 6 December 2021, municipal *mSCOA* Road Maps should cover the following implementation areas:

- **System landscape** – does the municipality has access to updated ICT hardware, software and licenses that is sufficient to run the chosen financial management systems solution?
- **Governance and institutional arrangements** – are there a functional *mSCOA* steering committee or equivalent structure consisting of representatives from all business units, that meet regularly to monitor and report on *mSCOA* related issues to Management Committee (MANCO), Executive Committee (EXCO) and Council? Furthermore, did the municipality appoint a suitably qualified System Administrator and the required IT securities are in place?
- **System functionality** – is the functionality of the system complying with the minimum business processes and system specifications articulated in MFMA Circular No 80; is the municipality utilising the core financial system solution and its modules optimally; and are 3rd party sub-systems seamlessly integrating with the *mSCOA* enabling financial system?
- **Proficiency** of municipal officials to use the financial system – are the relevant municipal officials sufficiently capacitated on all system modules and functionalities to use the financial systems solution; are relevant officials in the organisation familiar with the *mSCOA* chart, balance sheet budgeting, and movement accounting; and have change

management taken place to ensure that *mSCOA* is institutionalised as an organizational reform and not only a financial reform?

Importantly, the municipal *mSCOA* Road Map should not be confused with the roadmaps used by system vendors for system upgrades, new developments, error-correction patches, updates, or training. The municipal *mSCOA* Road Map is broader than system functionality and must be developed and owned by the municipality. It should therefore not be prepared or driven by system vendors or external consultants.

The e-road map is intended to enhance oversight and monitoring by municipalities and provincial treasuries with respect to the implementation of *mSCOA* at municipal level.

#### 4.4 Stage 3 validation

The development and piloting of the stage 3 validation to verify the credibility of *mSCOA* data strings submitted to the Local Government Database and Reporting System (LGDRS) has not been concluded and will only be introduced in the 2027/28 MTREF. This validation will automate the data string analysis currently undertaken by the National and Provincial Treasuries, and data string submissions that fail this validation will be rejected.

In preparation for the implementation of the stage 3 validation and ensure that credible data strings are submitted to the GoMuni Upload portal, municipalities should request their system vendors to incorporate additional validation rules within their municipal system solutions. At a minimum, these validation rules should address and resolve the following common errors identified in the submitted data strings:

- **Correct usage of the funding segment:** Some municipalities are not utilising the funding segment as per the guidance in the Project Summary Document (PSD), e.g. funded transactions are linked to non-funding transactions. The National Treasury will implement an addition validation to ensure the adherence of the principles of the PSD and ensure accurate populating of the Cash Flow Statement in chart version 7.2.
- **Unbundling of the Salary Clearing and Control Account:** A number of municipalities are not correctly unbundling the salary clearing and control accounts in accordance with the accounts prescribed in the *mSCOA* Chart of Accounts. This results in reporting inaccuracies relating to outstanding salary payments and third-party liabilities associated with payroll transactions;
- **Population of the cash flow tables:** The cash flow tables (A7, SA30, B7, SB30, C7 and SC30) in the A1 Schedules are not being fully and correctly populated by municipalities during the budgeting and transactional processes. Guidance on the updated linkages to supporting table SA30 that populated table A7 are attached as **Annexure B: Cash Flow Linkages** of this circular;
- **Opening balances:** Currently, the opening balances at year end (M12 as at 30 June) of the previous financial year are not being correctly rolled over to the first month (M01 as at 01 July) of the new financial year. In addition, these balances are not being updated to reflect the pre-audited (PAUD) and audit (AUDA) adjustments in the current financial year within the applicable open period(s). This validation rule(s) should test whether the opening balances have been rolled over correctly and balances off to zero. National Treasury will implement a validation rule to ensure that opening balances equal to zero in the third stage validation in chart version 7.2;
- **Function:** Currently, the use of the function segment by municipalities is not aligned with the guidance provided in the PSD for the function segment. Each function should net off to zero and should reflect a mini trial balance (Identified Revenue, Assets, Liabilities, Expenditure and Net Assets) (i.e., identified revenue, assets, liabilities, expenditure, and net assets) linked to the appropriate function and sub-function. The stage three validation should identify where budget allocations have not been allocated to the correct item within

a function or sub-function. In addition, all sub-functions are expected to balance to zero; and

- **Region:** The usage of the regional segment by municipalities is not aligned with the guidance provided in the PSD for the regional segment. Municipalities must ensure that each regional segment used balances to zero. Furthermore, each region should reflect a mini trial balance i.e., identified revenue, assets, liabilities, expenditure, and net assets) linked to the appropriate region or ward.

#### 4.5 Retentions

In accordance with GRAP 19.18, accruals represent liabilities for goods or services that have been received or supplied but have not yet been paid, invoiced, or formally agreed with the supplier. For financial reporting and contract management purposes, once work has been certified as completed, the municipality becomes legally obligated to pay the full value of the work performed, inclusive of VAT, to the supplier.

A retention represents a delayed payment and not a reduction in the amount payable for the work performed. It therefore reflects only a timing difference in the settlement of the liability and does not reduce the contract price. Consequently, the full certified amount must be recognised, with the retention portion recorded as a liability until it becomes contractually due for release.

Accordingly, when work has been completed, the retention amount must be recognised inclusive of VAT and recorded to the Retention Liability account, with the VAT portion allocated to the Input VAT Accrual account, as this reflects the municipality's full obligation for the work performed.

However, given that most municipalities account for VAT on a payment basis with the South African Revenue Service (SARS), the claiming of VAT can only occur once the retention invoice has been received, recognised and paid. The VAT should therefore be processed against Input Tax General (for operational projects) or Input Tax Capital (for capital projects), as applicable.

Where a municipality accounts for VAT on an invoice basis with the South African Revenue Service (SARS), the VAT may only be claimed once the retention invoice has been received and recognised. In such cases, the VAT must also be processed against Input Tax General (for operational projects) or Input Tax Capital (for capital projects), as applicable.

#### 4.6 Virement data strings and report

From the 2025/26 MTREF, municipalities report on their virements through the submission of a separate data string and report on virements to the GoMuni Upload portal.

*mSCOA* Circular No. 8, dated 24 April 2020 (as revised on 29 April 2020) has been updated to include the requirements of the virement data string and virement report. In accordance with the key principles set out in *mSCOA* Circular No. 8, municipalities are reminded of the following:

- **Virement Policy Alignment:** Municipalities must review their virement policies annually to ensure alignment with the principles and guidance contained in the circular and the broader *mSCOA* regulatory framework;
- **Multi-Dimensional Budgeting:** As a business reform, *mSCOA* requires multi-dimensional budgeting and the recording of transactions across the seven *mSCOA* segments. The circular provides guidance on how virements (budget transfers) must be managed within this framework;
- **Restrictions on Virements:** Virements may only take place within a function or its sub-functions and must utilise the same source of funding;



- **Adjustments Budget Requirement:** Where a proposed virement results in a change to an *m*SCOA segment (for example, the introduction of a new project, a change in region, or a change in the funding source), such a change is not permitted as a virement and must instead be processed through a formal adjustments budget approved by council; and
- **Prohibition on Certain Virements:** Municipal virement policies must explicitly prohibit virements from the repairs and maintenance project within the project segment.

#### 4.7 The Urban Development Financing Grant

The Urban Development Financing Grant (UDFG) *is a new incentive-based financing grant supporting investment in urban development and resilient infrastructure and is targeted at the eight metropolitan municipalities.* The grant has been established to support Metro's in line with the Metro Trading Services Reform.

As of 2026/27 MTEF the UDFG will be administered through the following components, namely:

- Metro Trading Services component (MTS);
- Neighbourhood Development Partnership component (NDP);
- Programme for Project Preparation Support component (PPPS); and
- Public Employment Programme (PEP).

The chart has been amended in version 7.1 (2026/27) to include an Operational Project within the Project Segment for UDFG with a breakdown for the components, namely, MTS, NDP, PPPS and PEP. More details must be provided for Capital Projects. Metros must ensure that the naming of individual capital projects funded from the UDFG includes the standardised codes e.g. Substation – UDFG (MTS). The standardised codes are as follow:

**UDFG – Metro Trading Services (MTS)**

**UDFG – Neighborhood Development Partnership (NDPG)**

**UDFG – Project and Programme Preparation Support (PPP)**

**UDFG – Public Employment Programme (PEP)**

This will enable ring fencing of expenditure funded from the UDFG per component.

Herewith an example of the reporting done during disaster reporting:

| PROJECTCODE                            | Account Name                                                                      | INDIVIDUAL PROJECTS                                 |
|----------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------|
| PC001001001002001000000000000000000000 | Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites | G46247 : Bisasar Road Landfill: Closure Preparation |
| PC001001001002001000000000000000000000 | Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites | G46247 : Bisasar Road Landfill: Closure Preparation |
| PC001001001002001000000000000000000000 | Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites | G46247 : Bisasar Road Landfill: Closure Preparation |
| PC001001001002001000000000000000000000 | Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites | G46247 : Bisasar Road Landfill: Closure Preparation |
| PC001001001002001000000000000000000000 | Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites | G46247 : Bisasar Road Landfill: Closure Preparation |
| PC001001001002001000000000000000000000 | Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites | G46247 : Bisasar Road Landfill: Closure Preparation |

#### 4.8 Reporting pertaining to the Metro Trading Services Reform

The MTSR aims to restore and sustain electricity, water, sanitation, and waste services in Metros through institutional and financial reforms. Towards this end, a 6-year, R54 billion performance-linked incentive grant with technical assistance is provided to Metros to:

- Strengthen accountability and financial transparency;
- Unlock R108 billion in total infrastructure investment, leveraging improved revenue and borrowing capacity;
- Improve service reliability, quality, and sustainability; and

- Enable spatial transformation, economic inclusion, and growth.

To participate in the reform, Metros must maintain eight minimum commitments. The National Treasury's annual *mSCOA* Compliance Assessment (previously referred to as the *mSCOA* ICU desktop assessment), which has been incorporated into the FMCMM web-based system from the 2026/27 MTREF, will be used to validate compliance with Indicator A2 relating to *mSCOA* compliance.

The intention is that each Metro, based on its current level of compliance, will implement plans and targets to achieve full compliance by Year-6 (Y6) of the reform. In the first year of the reform (Y0), the score obtained in the 2024/25 *mSCOA* Compliance Assessment, which was shared with metros during the mid-year budget and performance engagements, will serve as the baseline position. Thereafter, year-on-year improvements in the *mSCOA* Compliance Assessment scores will be expected as Metros progress towards achieving their targets.

The results of the *mSCOA* Compliance Assessment (downloaded from the FMCMM web-based system), together with the *mSCOA* Road Map submitted to GoMuni Upload platform to address gaps in implementation, will be used by the Independent Verification Agent (IVA) as evidence of achievement for this indicator.

Metros are also reminded that Indicator M7 requires that separate financial statements, prepared in the *mSCOA* aligned Specimen AFS format, must be compiled and submitted for each trading service, aggregated to the consolidated Metro AFS.

## 5. Submitting documents to the GoMuni Upload Portal

### 5.1 Submission of additional information

In line with its commitment to improving transparency and accountability, the National Treasury requested the following information from municipalities via a letter from the Director-General of the National Treasury:

#### ***Procurement Spend Information***

An *Instruction on Procurement Information Transparency* has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities and constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers. It is intended that similar procurement information will be published in respect of local government in the procurement payments dashboard. The prescribed template is attached as **Annexure C**.

#### ***Employee Information***

The National Treasury has additionally committed to improving transparency and accountability in personnel systems. A data driven ghost worker audit has been initiated at national and provincial government. It is intended that the ghost worker audits will be extended to local government. The information requested will be used for this initiative. The prescribed template is attached as **Annexure D**.

#### ***Audit management reports***

Municipalities are required to upload all the communication of findings (COFAFS), as well as the final audit management report issued by the Auditor General to the LGDRS. With effect

from the 2026/27 MTREF, the COFAFS will be added as an upload option on GoMuni Upload. Please note that these reports, as issued by the Auditor-General, must not be altered in any way.

The National Treasury understands the sensitivity associated with the Auditor-General's management report. Municipalities are assured that the management reports are exclusively for internal use by National and Provincial Treasuries to determine the key areas that our municipal support programmes should target.

Should your municipality not be in possession of the management report, kindly provide us with a formal letter of permission to obtain the said report directly from the Office of the Auditor-General South Africa. The letter of permission must be on an official letterhead of the municipality and signed by the Accounting Officer (Municipal Manager).

All enquiries should be directed to:

| INFORMATION REQUIRED |                               | SUBMISSION PLATFORM                                                                                                           | SUBMISSION DATE                                                  | QUERIES                                                                               |
|----------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 1                    | Procurement Spend Report      | GoMuni Upload Portal at <a href="https://lg.treasury.gov.za/ibi_apps/welcome">https://lg.treasury.gov.za/ibi_apps/welcome</a> | Within 10 working days after the end of each month               | Thys Blom at <a href="mailto:Thys.Blom@treasury.gov.za">Thys.Blom@treasury.gov.za</a> |
| 2                    | Employee Related Data         | Central Supplier Database (CSD) at <a href="http://www.csd.gov.za">www.csd.gov.za</a>                                         | Templates available under the GoPublic / Template Library portal | <a href="mailto:csdoos.support@treasury.gov.za">csdoos.support@treasury.gov.za</a>    |
| 3                    | Management Reports and COFAFS |                                                                                                                               | By no later than the 10th working day in January annually        |                                                                                       |

The templates are can also be accessed under the GoPublic / Template Library portal on [https://lg.treasury.gov.za/ibi\\_apps/portal/Template\\_Library](https://lg.treasury.gov.za/ibi_apps/portal/Template_Library).

The procurement spend and employee information should be available on municipal procurement systems and HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required templates format directly from their relevant systems.

This information is requested in terms of sections 5(2)(c), 33(3) and 74 of the Municipal Finance Management Act, 2003 (MFMA).

## 6. The Municipal Budget and Reporting Regulations

### 6.1 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<br>Buffalo City                                                    | Matjatji Mashoeshoe<br>Pitso Zwane<br>Mandla Gilimani                                                                          | 012-315 5553/ 0609242914<br>012-315 5171<br>012-315 5807/0661198036                                        | <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a><br><a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a><br><a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                       |
| Free State                                                                      | Cethekile Moshane                                                                                                              | 012-315 5079                                                                                               | <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Gauteng<br>City of Tshwane<br>and City of<br>Johannesburg<br>City of Ekurhuleni | Matjatji Mashoeshoe<br>Pitso Zwane<br>Willem Voigt<br>Makgabo Mabotja<br>Khanyisile Khosa<br>Kgomotso Baloyi<br>Lunathi Dumani | 012-315 5553<br>012-315 7538<br>012-315 5830<br>012-315 5156<br><br>012-315 5866/082 887 2968              | <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a><br><a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a><br><a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a><br><a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a><br><a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a><br><a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a><br><a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> |
| KwaZulu-Natal<br><br>eThekweni<br>uMhlathuze                                    | Kgomotso Baloyi<br>Lunathi Dumani<br>Kevin Bell<br>Sifiso Mabaso<br>Matjatji Mashoeshoe<br>Pitso Zwane                         | 012-315 5866<br><br>012-315 5725<br>012-315 5952/060 923 7343<br>012-315 5553/060 326 6885<br>012 315 7538 | <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a><br><a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a><br><a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a><br><a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a><br><a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a><br><a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>                                                                                                               |
| Limpopo                                                                         | Sifiso Mabaso<br>Jabulile Ngwenya                                                                                              | 012-315 5952/060 923 7343                                                                                  | <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a><br><a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Mpumalanga                                                                      | Mandla Gilimani                                                                                                                | 012-315 5807                                                                                               | <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Northern Cape                                                                   | Mandla Gilimani                                                                                                                | 012-315 5807                                                                                               | <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| North West<br><br>Mafikeng                                                      | Willem Voigt<br>Makgabo Mabotja<br>Khanyisile Khosa<br>Cethekile Moshane                                                       | 012-315 5830<br>012-315 5156<br><br>012-315 5079                                                           | <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a><br><a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a><br><a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a><br><a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>                                                                                                                                                                                                                                                                   |
| Western Cape<br><br>Cape Town<br>George                                         | Willem Voigt<br>Khanyisile Khoza<br>Kgomotso Baloyi<br>Sifiso Mabaso                                                           | 012-315 5830<br>012-315 5385<br>012-315 5866/082 887 2968<br>012-315 5952/ 060 923 7343                    | <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a><br><a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a><br><a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a><br><a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>                                                                                                                                                                                                                                                                           |
| Technical issues<br>on GoMuni<br>Website                                        | Data management                                                                                                                |                                                                                                            | <a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Local government<br>Conditional Grants                                          |                                                                                                                                |                                                                                                            | <a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a><br><a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a><br><a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a><br><a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a><br><a href="mailto:Sandra.admams@treasury.gov.za">Sandra.admams@treasury.gov.za</a>                                                                                                                                                                                                 |
| Municipal (Eskom)<br>and or Water Debt<br>Relief and<br>Smart Metering          | LGBA: Revenue<br>Section (Sadesh<br>Ramjathan)                                                                                 |                                                                                                            | <a href="mailto:revenuemanagement@treasury.gov.za">revenuemanagement@treasury.gov.za</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## 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**  
**20 March 2026**

## Annexure A – Previous MFMA Circulars

### Water scarcity issues dealt with in previous MFMA Circulars

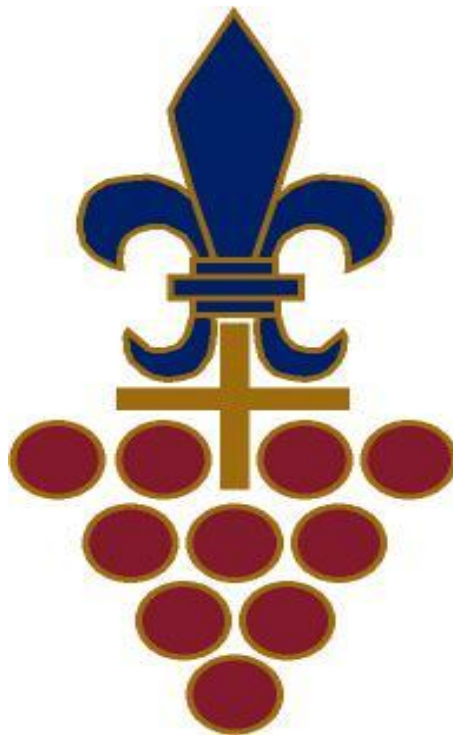
Municipalities were reminded in the following MFMA budget Circulars to treat water as a scarce resource as follows:

| MFMA Circular        | Reference no. and Description                                  | Comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MFMA Circular No: 51 | 3.2 Water tariffs must be cost-reflective                      | South Africa faces similar challenges with regard to water supply as demand growth outstrips supply. Better maintenance of infrastructure, new dam construction and cost-reflective tariffs will ensure that the supply challenges are managed in future.                                                                                                                                                                                                                                                                                           |
| MFMA Circular No: 54 | 5.2 Water tariffs must be cost-reflective                      | There continues to be an urgent need to promote the careful use of water. Ensuring that water is correctly priced is the most effective means getting households and businesses to conserve water.                                                                                                                                                                                                                                                                                                                                                  |
| MFMA Circular No: 55 | 3.3 Water tariffs must be cost-reflective                      | To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water 'losses'.                                                                                                                                                                                                                               |
| MFMA Circular No: 58 | 3.4 Water and sanitation tariffs must be cost-reflective       | To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water 'losses'.                                                                                                                                                                                                                               |
| MFMA Circular No: 67 | 5.6 Municipal water infrastructure grant and non-revenue water | According to the latest National Non-Revenue Water Assessment Report (The state of nonrevenue water in South Africa, Report TT522-12: <a href="http://www.wrc.org.za">www.wrc.org.za</a> ); recently released by the Water Research Commission and the Department of Water Affairs, more than 50 per cent of municipalities cannot provide a water balance. These municipalities cannot determine whether demand for water exceeds supply or quantify the extent to which non-revenue water influences water security and financial sustainability. |
| MFMA Circular No: 74 | Water and sanitation tariffs must be cost-reflective           | To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water losses.                                                                                                                                                                                                                                 |
| MFMA Circular No: 78 | 5.2 Water and sanitation tariff increases                      | In light of the current drought being experienced across large parts of the country, and to mitigate the need for water tariff increases, municipalities must put in place appropriate strategies to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water losses.                                                                                                                                         |
| MFMA Circular No: 79 | 4. Revenue management                                          | Demand management is becoming increasingly necessary as the country faces water shortages and an unstable electricity supply. The approach to tariff setting should consider all these factors and strive to achieve an equitable balance. It is anticipated that the cost of providing municipal services will grow at a faster rate than the transfers from national government. Resource scarcity will most likely increase the cost of bulk purchases in respect of water and electricity beyond the country's inflationary targets.            |

|                       |                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MFMA Circular No: 85  | 4.3 Water and sanitation tariff increases                                         | In light of the current drought experienced across large parts of the country, water is now a scarce resource that must be conserved. Municipalities must put in place appropriate strategies to curb water losses as a result of leakages. The ageing infrastructure is a contributing factor as many municipalities have historically inadequately provided for repairs and maintenance and renewal of water infrastructure.                                                                                          |
| MFMA Circular No: 89  | 3.3 Water tariff increases                                                        | The prevailing drought makes it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.                                                                                                                                                                                                                                   |
| MFMA Circular No: 91  | 1. The South African economy and inflation targets                                | The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.                                                                   |
| MFMA Circular No: 93  | 3.3 Water tariff increases                                                        | Drought conditions make it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.                                                                                                                                                                                                                                        |
| MFMA Circular No: 98  | 4.2 Setting cost reflective tariffs                                               | Technical losses are related to physical losses out of the system. In the case of water, this is due to pipe bursts and leakages or due to overflows on storage tanks.                                                                                                                                                                                                                                                                                                                                                  |
| MFMA Circular No: 99  | 1. The South African economy and inflation targets                                | The declining economic growth which might be impacted on further by the Corona virus pandemic and international companies closing down as a result, the deteriorating state of the finances for state-owned entities, continued high unemployment and water and electricity shortages will put pressure on the ability of municipalities to raise revenue. Municipalities are therefore advised to follow a conservative approach when projecting their revenue and to eliminate any waste and unnecessary expenditure. |
| MFMA Circular No: 112 | 7. Funding choices and management issues                                          | Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water. Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.                                                                                                                                                                                                                                                                   |
| MFMA Circular No: 115 | 7. Funding choices and management issues                                          | Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water; Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.                                                                                                                                                                                                                                                                   |
| MFMA Circular No: 126 | 3.7 Pro-actively managing collection of municipal revenue in Eskom supplied 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.                                                                                                                                                                                                                                                                           |

|                       |                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MFMA Circular No: 128 | 2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services | Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros. |
|-----------------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**STELLENBOSCH MUNICIPALITY**



**mSCOA Road Map (FINAL)**

**2026/2027**

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Sub-Process           | Legislative or Business Requirement                                                                                            | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility  | Agreed action                                                                   | Implementation date |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------|---------------------|
| <p><b>Corporate Governance</b></p> <p><i>Governance is associated with ensuring greater economic and social responsibility within organisations to shareholders and stakeholders. Accountability, transparency and openness in reporting and disclosing information are imperative to the practice of good governance and are non-negotiable. Generally, corporate governance refers to the processes by which municipalities and municipal entities are directed, controlled, and held to account as guided by the Constitution, the Municipal Financial Management Act, 2003 (MFMA) and Municipal Systems Act, 2000 (MSA). The MFMA and MSA complement each other and deal with internal control, risk management, internal audit, and external audit, and financial risk management, compliance to legislation, performance system and reporting mechanisms to enhance accountability and progress. Municipalities' policies and procedures need to address these areas to accomplish good corporate governance.</i></p> |                       |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                |                                                                                                                        |                 |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Internal Audit        | Approved Internal Audit Plan in existence and Risk Management Strategy in Place                                                | Integrated work flow Request for Information management tool, backed by document management.                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Ability to obtain base transactional information 'View Only' ability.                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Ability to request sample transactions from all sub and core financial systems. This include documents as loaded via the document management systems.                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Issue audit findings and risk registers and invoke consequence management procedures.                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Continues work flow on risks identified to ensure mitigation.                                                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | External Audit        | Public Audit Act, 2004                                                                                                         | Work flow and incident management tool to ensure progressive dealing with Request For Information and Communication of Audit Findings.                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Document management to ensure delivery of responses and documents requested on 'Request for Information' to AG.                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Real time system (date time stamped ) electronic responses to AG queries and continued internal escalation of non responded queries.                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Escalation and continuous request for 'auditor conclusion' on responded communication of audit findings.                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Escalation and classification of matters influencing auditors opinion.                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Completion and work flow on audit recovery plans.                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Audit Committee       | Audit Charter                                                                                                                  | Document management and work flow to ensure resolution tracking is achieved.                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | System Configurations | Access control of all systems and modules should as a minimum adhere to the following: Minimum Information Security Standards. | Authentication, authorization and cryptographic security technologies and digital certificates must be given high emphasis throughout the entire system including but not limited to the application, data processing, data storage, data communications and user access.                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Must integrate secondary authentication systems such as biometric devices for users that provides access to critical modules, processes and digital signatures or similar technologies to prevent document tampering.                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Must support complex user profiles, with segregation of duties, in order to limit user rights beyond the transaction, but to also include content sensitive measures such as organizational structure, payroll, cost centre, project, source of funding, other segmented transactions or other system objects needed to ensure confidentiality of information and transactional integrity. | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Online approval and authorization with electronic signature capabilities of transactions via integrated security systems and segregated functionality. This should be provided through application of appropriate security policies and internal service level agreements between various units.                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Comprehensive on-line audit trail of all transactions at a transaction level must be available. This is in order to identify date, time and the user who initiated, approved or amended any transaction, including workflow. The administrator must be able to customise this for enhanced analysis and reporting.                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Additionally the audit trail on all activities on the system, date, time and responsible user stamped. This must be done to the extent that an activity log can be drawn from the system, outlining a particular user's activities on the system for the entire workday.                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       | Period Control                                                                                                                 | Monthly period closure and certification within the statutory reporting dates. No back-dating of transactions is allowed.                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Balancing of the sub-system with control accounts must be a condition of any period closure.                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Year-end closures period 12 as at 30 June (of the current year) result in a transactional transfer of opening balance to period one in the following year.                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Finalisation and submission of annual financial statements (AFS) period 13 results in opening balance transactional transfer of only the transactions of period 13.                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Audit periods with allowed audit approved journals occur in period 14 and result in opening balance transactional transfer of only the transactions of period 14.                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Accommodate a period 15 for prior period errors (ORAP 3).                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Any corrections of prior period error(s) result in opening balance transactions in the subsequent years.                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Period closing, finalisation and audit period corrections are opening balance transactions in the <u>current open period</u> as well as normal transactions in the <u>audit periods</u> .                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Integration           |                                                                                                                                | Document management must occur at the capturing point of all transactions.                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Sub-system(s) or ledgers must, without (manual) intervention or manipulation, integrate and constantly balance with the core financial system.                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Create workflow and exception reporting mechanisms.                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Enable drill down from the general ledger (GL) to sub-system source transactions to transactional level.                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process                      | Legislative or Business Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility    | Agreed action                                                                  | Implementation date |
|-----------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                               |                                                                                                                        |                   |                                                                                |                     |
|                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Integration and automation of the annual financial statements (AFS) as well as monthly MFMA section 71 reports (financial management statements).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Help function user manual        | The System must include an online procedural manual facility that allows for the recording and updating of all relevant processes to aid the users of the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The System must include an online procedural manual facility that allows for the recording and updating of all relevant processes to aid the users of the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The manual must be context specific and accessible from any input screen in the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | The manual must be context specific and accessible from any input screen in the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Functionality is required to permit a duly authorised user to maintain the user manual.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Functionality is required to permit a duly authorised user to maintain the user manual.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Document and transaction control | The solution must include the online recording of all transactions with a unique transactional identifier and a date/time stamp format which records transactions in all systems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The solution must include the online recording of all transactions with a unique transactional identifier and a date/time stamp format which records transactions in all systems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | It is important to note that no records are physically deleted. Deleting a record in the context of the Solution means to 'tagging as deleted', the record so that it is no longer visible or active and does not present 'clutter' to normal users.                                                                                                                                                                                                                                                                                                                                                                                                                                                  | It is important to note that no records are physically deleted. Deleting a record in the context of the Solution means to 'tagging as deleted', the record so that it is no longer visible or active and does not present 'clutter' to normal users.                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | However, duly authorised users may view or report on logically deleted records.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | However, duly authorised users may view or report on logically deleted records.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Logically deleted records MAY NOT be reactivated. (If a record was 'tagged for deletion' in error, it will require re-creating).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Logically deleted records MAY NOT be reactivated. (If a record was 'tagged for deletion' in error, it will require re-creating).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Training and Skills transfer     | End user Training which includes both theoretical as well as practical training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | End user Training which includes both theoretical as well as practical training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Complete Solution Hand Over to Municipal Project Team including full documentation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Complete Solution Hand Over to Municipal Project Team including full documentation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Noholosa  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Deployment of an IT Strategy for maintenance and Future Developments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Deployment of an IT Strategy for maintenance and Future Developments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodene     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Back up and data recovery        | Data back up procedures must be continuous and roll back. Recovery should be at the maximum extent possible and not cause system down time "RAID configuration".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Data back up procedures must be continuous and roll back. Recovery should be at the maximum extent possible and not cause system down time "RAID configuration".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodene     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Disaster recovery sites are either off site at the municipality or cloud based solutions that are to be tested regularly.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Disaster recovery sites are either off site at the municipality or cloud based solutions that are to be tested regularly.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodene     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Daily, weekly, monthly and yearly backups must be documented and signed off.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Daily, weekly, monthly and yearly backups must be documented and signed off.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodene     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Performance Management System    | Performance Management System that gives effect to chapter 6 of the Municipal Systems Act, 2000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Due to the nature of local government the performance management system of a municipality originates from its integrated development plan (IDP) and as such the key performance indicators are created in the IDP. This module therefore formally start with and should assist in the compilation of the IDP.                                                                                                                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | <b>The performance management system must therefore include the following components:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>The performance management system must therefore include the following components:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Seamless integration with the budgeting module;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Seamless integration with the budgeting module;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The compilation and solution to capture the service delivery and budget implementation plan (SDBIP) measurable performance indicators and the assignment of tasks to specific managers;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | The compilation and solution to capture the service delivery and budget implementation plan (SDBIP) measurable performance indicators and the assignment of tasks to specific managers;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Ensuring that policies and Municipal By-laws are aligned to the developmental nature of the municipality and give effect to the measurable performance objectives and service delivery and budget implementation plan (SDBIP) of the municipality (for staff and political office bearers);                                                                                                                                                                                                                                                                                                                                                                                                           | Ensuring that policies and Municipal By-laws are aligned to the developmental nature of the municipality and give effect to the measurable performance objectives and service delivery and budget implementation plan (SDBIP) of the municipality (for staff and political office bearers);                                                                                                                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Ensure that internal municipality delegations are updated and assigned and formally accepted by individuals;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Ensure that internal municipality delegations are updated and assigned and formally accepted by individuals;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Manage and control external service mechanisms/ providers via a contract management component that ensures delivery, sign-off and invoices are contained in a single point of entry;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Manage and control external service mechanisms/ providers via a contract management component that ensures delivery, sign-off and invoices are contained in a single point of entry;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dorray Beerwinkel | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The contract management module should monitor key deliverables and also include penalty clauses, retentions and consequences in case of persistent breach of contract. This includes listing of transgressors on the National Treasury website under the appropriate listing for transgressors;                                                                                                                                                                                                                                                                                                                                                                                                       | The contract management module should monitor key deliverables and also include penalty clauses, retentions and consequences in case of persistent breach of contract. This includes listing of transgressors on the National Treasury website under the appropriate listing for transgressors;                                                                                                                                                                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dorray Beerwinkel | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | A performance management module that manages the contracts of senior management and allows for electronic submissions and 'spot checks' of vendor/ management;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | A performance management module that manages the contracts of senior management and allows for electronic submissions and 'spot checks' of vendor/ management;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dorray Beerwinkel | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The performance management module should assist in consequence management and record any such actions and;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | The performance management module should assist in consequence management and record any such actions and;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dorray Beerwinkel | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | <b>The performance management system should as a minimum produce the following documents:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>The performance management system should as a minimum produce the following documents:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The integrated development plan (IDP) for publication;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | The integrated development plan (IDP) for publication;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The service delivery and budget implementation plan (SDBIP);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | The service delivery and budget implementation plan (SDBIP);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The service level agreements (SLAs) and performance contracts;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | The service level agreements (SLAs) and performance contracts;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Reporting on service delivery and budget implementation plan (SDBIP) indicators (inclusive of financial performance indicators); and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Reporting on service delivery and budget implementation plan (SDBIP) indicators (inclusive of financial performance indicators); and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The municipality's annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The municipality's annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Municipal Web Site               | A municipal website that gives effect to MFMA section 75, the Municipal Budget and Reporting Regulations, 2009; the mSCOA Regulations, 2014 and section 21A of the Municipal Systems Act, 2000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | The legislative framework lists the minimum information that should be placed on the municipality's website: Integrate from the core financial budget module; The annual and adjustments budgets and all budget related documents; All budget related policies; Annual financial statements (AFS) and Annual reporting tools B1 modules; The annual report; Performance management, supply chain and asset management modules; section 57(1)(d) of the Municipal Systems Act, 2000; All quarterly reports tabled in the council in terms of MFMA section 52(1)(d).                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | <b>All performance agreements required in terms of:</b><br>All service delivery agreements;<br>All long term borrowing contracts;<br>All supply chain management contracts above a prescribed value;<br>An information statement containing a list of assets over a prescribed value that have been disposed of in terms of MFMA section 14(2) or (4) during the previous quarter;<br>Contracts to which MFMA section 33(3) apply, subject to section 33(3)(d) of that section;<br>Public-private partnership agreements envisaged in MFMA section 120; and<br>Municipal Budget and Reporting Regulations (MBRR) and mSCOA Regulations reporting templates as generated by the Core Financial system. | <b>All performance agreements required in terms of:</b><br>All service delivery agreements;<br>All long term borrowing contracts;<br>All supply chain management contracts above a prescribed value;<br>An information statement containing a list of assets over a prescribed value that have been disposed of in terms of MFMA section 14(2) or (4) during the previous quarter;<br>Contracts to which MFMA section 33(3) apply, subject to section 33(3)(d) of that section;<br>Public-private partnership agreements envisaged in MFMA section 120; and<br>Municipal Budget and Reporting Regulations (MBRR) and mSCOA Regulations reporting templates as generated by the Core Financial system. | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |



# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Sub-Process          | Legislative or Business Requirement                                                                                                                                                                                                                                                                                                                                                                             | System / Applications minimum functionality                                                                                                                                                                                                                                                                                        | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility     | Agreed action                                                                  | Implementation date |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Billing module in addition to integrate:</b><br>The A&B valuation roll publication as required by the Municipal Property rates Act, 2004, and The customer portal, and should as a minimum (if not hosted on the municipality's web site) be accessible or redirected from the website of the municipality.                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobehaar   | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Document Management  | Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.                                                                                                                                                                                                          | <b>Support secure and reliable document management including, but not limited to:</b><br>Document sharing;<br>Dedicated registry for document filing;<br>Document tracking;<br>Secure access to documents.                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | William September  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Document management should originate at the lowest level of transaction. (i.e. invoices should originate from creditors module)                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | William September  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Scanned documents and images to be linked to the each enquiry of the system (e.g. Assistance-to-the-Poor application scanned forms to be linked to the customer identification number on the system)                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | William September  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Reporting mechanisms | Business intelligence reporting solutions                                                                                                                                                                                                                                                                                                                                                                       | The report writer should have a user configurable application utility like Sequel server reporting server (SSRS). This must include sample reports configured as well as standard reports. This will allow for consistency in reporting and best of client base reports that can be shared in the whole-of-municipal environments; | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Atomatically an effective, flexible report writing facility with access to the database dictionary is required;                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Ensure that mSCOA segmented reports can be produced on any level of the mSCOA chart with any combination of segments;                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>In addition, there should be a management dashboard that displays at the Municipal Manager's (accounting officer) and senior manager's offices, the key performance areas information in a continuous real time update. This should as a minimum:</b>                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Assist the municipal manager to adhere to MFMA section 70 by providing early warning of impending financial distress;                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Monitor the financial progress of grants, programs and capital projects (as per the annual service delivery and budget implementation plan (SDBIP));                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Monitor performance of debt recovery and creditor payments;                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Henry Mitchell     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Reflect budget versus actual performance of the votes / functions of the municipality.                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Denson    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Allow for the export of data via reports in commonly used file formats which is normally associated with spreadsheet and other data base applications.                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      | National Treasury Portal and other statutory submissions                                                                                                                                                                                                                                                                                                                                                        | Statutory submission to the National Treasury local government Database (LG Database).                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>mSCOA data extraction and upload to portal submissions with a dashboard configuration to allow the Municipal Manager (accounting officer) to verify the mSCOA data extracts before submitting them:</b>                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | The annual procurement plan - actual versus budget;                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | The asset maintenance plan - actual versus budget;                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Annual Financial Statements (AFS);                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Annual report;                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | National Energy Regulator SA (Nersa) and Department of Water Affairs and Sanitation (DWS) reports;                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | VAT returns 201 reconciliations;                                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | PAYE and S01 reconciliations;                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | BP 5; and                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Unemployment Insurance Fund (UIF) forms.                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                    |                                                                                |                     |
| <b>Municipal Budgeting, Planning and Financial Modelling: (IDP driven, project based main budget module that adhere to MFMA section 53 that as a minimum)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
| Municipal budgeting and planning business processes are primarily derived from two sets of legislation, namely the Municipal Systems Act, 2000 (MSA) and the Municipal Finance Management Act, 2003 (MFMA). The data provided for the setting of the strategic objectives within the IDPM and Municipal Budget and Reporting Regulations, 2002 (MBRR) provide for the initial associated with the business process. This needs to incorporate key processes and procedures such as strategy formulation, integrated development planning (IDP), prioritization, resource allocation, as well as long term forecasting and modelling of key financial dimensions such as the statement of financial position, cash flow forecasting, spending compliance, asset management and basic service delivery. |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Main Budget          | In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan (the integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality: | Must have budgeting capabilities in that the budget are informed from the integrated development plan (IDP) and budget capturing occur across all the mSCOA segments as per the mSCOA Regulations, 2014.                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Monique Steyl      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | System must support budgeting cycles across the medium term revenue and expenditure framework (MTREF) (3-year budget) of the municipality.                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Denson    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | The system should be able to link budgeting to final integrated development plan (IDP) priorities.                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Denson    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Budgeting on the factual elements of typical work streams.                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Denson    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process                   | Legislative or Business Requirement                             | System / Applications minimum functionality                                                                                                                                                                                                                                                                            | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility       | Agreed action                                                                  | Implementation date |
|-----------------------------|-------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |                               |                                                                 |                                                                                                                                                                                                                                                                                                                        |                                                                                                                               |                                                                                                                        |                      |                                                                                |                     |
|                             |                               |                                                                 | Budgeting on the factual elements of municipal operational and running cost.                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Enable users with budget and management information to determine funding adequacy of the budget to ensure the budget is funded. (Municipal Budget and Reporting Regulations, 2020 (MBRMR))                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Incorporation of the sub module's elements.                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Tracking of the budget process plan and timetable.                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Automated workflow for departments' submissions as per budget guideline documents.                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Comparison capabilities for department budget submissions, scenario's & recommendations.                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Planning of secondary costing i.e. Departmental charges, internal recoveries and activity based charges.                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The system should be able to link Expenditure and Revenue to all segments of mSCOA.                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Track, compare and report on budget versus actual amounts for year 1 of the medium term revenue and expenditure framework (MTREF) as per mSCOA Regulation requirement.                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Enable what if inter operability and modelling between the municipality's main budget module and the sub-budget modules.                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | <b>Ensure that the policies referred to in MFMA section 17 and the Municipal Budget and Reporting Regulation 7 are, via Journal entry flow, reviewed by the relevant municipality department/ sections. Any amendments must be incorporated into the budget submission. These reviews, as a minimum, must include:</b> | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Monique Steyl        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The tariff policy referred to in section 74 of the Municipal Systems Act, 2000;                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The rates policy as required in terms of the Municipal Property Rates Act, 2004;                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The credit control and debt collection policy referred to in section 96 of the Municipal Systems Act, 2000;                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The supply chain management policy referred to in Chapter 11 of the MFMA, 2003;                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The statutory budget submission to the National Treasury local government Database (LG Database);                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Ulday Syber          | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The annual procurement plan;                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The asset maintenance plan;                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violan Nairamamy     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Any amendments made/ proposed to the municipality's policies or by laws;                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Monique Steyl        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The rates and tariffs promulgation;                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Henry Mitchell       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | The general tariff advertisement;                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Data extraction from the mandatory six (6) segments on the mSCOA classification framework and upload to the National Treasury local government Database (LG Database) portal.                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungu Nohloza      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Revenue                       | A revenue sub-ledger budget module that as a minimum:           | Calculate and spread budgets based on current consumption and database history.                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Henry Mitchell       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Measure and flag anomalies of the current database history against alternative information sources such as the Surveyor General (SG), Deeds Office and valuation rolls to ensure completeness of budgeting and actual billing.                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Provide functionality for town ship development and population amounts and consumption on average per type of connection in this development.                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Provide for the adjustment of distribution losses based on anticipated remedial actions on the sales loss as identified by the water and electricity distribution loss templates. Zero consumption account based on average and type of use tariffs.                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Create projected growth and tariff calculations taking into account the provision for bad debt and material losses. (In this regard transacting on the "Regional" segment is crucial for GRAP 104 type calculations).                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Planning of secondary costing i.e. Departmental charges, internal recoveries and activity based charges informing cost reflective tariffs.                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Review of sundry tariffs.                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Supply the general ledger's "main budget module" budgets with the full mSCOA segments as a budget line. It should be able to provide this for revenue, expenditure and balance sheet items.                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Human Resources (HR) /Payroll | A Human Resource (HR) budget/ payroll module that as a minimum: | Allow the municipality to budget for its full organization (organizational structure).                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Incorporate the ability to apply costing allocation to projects and percentage (%) based allocation of administration costs to trading service departments (if not allocated) using direct calculation methods.                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Provision to calculate new notch values within grades either as a percentage increase or by minimum value. These notch values are to be held on a temporary file and the user must be able to perform various "what if" scenarios without affecting the live data.                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudene Buschoff     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                               |                                                                 | Ensure that the planned positions is budgeted for pro-rata to when the expected appointment can be done.                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudene Buschoff     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Sub-Process                      | Legislative or Business Requirement                                  | System / Applications minimum functionality                                                                                                                                                                                                                                                                         | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility     | Agreed action                                                                  | Implementation date |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                  |                                                                      |                                                                                                                                                                                                                                                                                                                     |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Utilising historical trends, calculate the likely provision for leave and bonus provisions. This function should also be able to anticipate (if applicable) any long service allocations.                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudene Boshoff    | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Supply the general ledger's main budget module with counts of the actual and planned positions (organogram) budgets for the full mSCOA segments as a budget line. The functionality should be able to provide this for both expenditure and balance sheet items.                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Derson    | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Assets                           | An Asset management sub-ledger budget module that as a minimum:      | Allows budgeting for "new capital" projects requested in the integrated development plan (IDP).                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Anticipates completion and subsequent operational costs of these "new capital" projects.                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Calculates existing and anticipates new planned assets' maintenance, insurance and a percentage of "un-planned" maintenance.                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Myra Francis       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Calculates depreciation, taking into account the impact of major repairs.                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Calculates profit or loss on planned disposals.                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Provides for a (contract) retention payment schedule.                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Provides for grant and work-in-progress (WIP) or contract management payment schedules to assist the main budget module with its forecasting and cash flow management.                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Myra Francis       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items.                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungisa Nohobusa | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Provide the asset maintenance plan.                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Budget Management                | Budget Management and Monitoring                                     | Allow the public to provide comments on the budget electronically via the municipality's website. These comments together with the comments received from public sessions to be populated/consolidated onto a tool that can be accessed by the public and councillors.                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Derson    | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Automate the virement process as per the virement policy.                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Derson    | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Link the service delivery and budget implementation plan (SDBIP) and workflow to show progress on projects and include links to service delivery scorecards and municipal procurement plans.                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Can         | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Provide the annual procurement plan.                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      |                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                    |                                                                                |                     |
| <b>Financial Accounting</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                  |                                                                      |                                                                                                                                                                                                                                                                                                                     |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
| <p>Financial accounting incorporates a host of policies, processes and procedures in order to operationalise the effective and efficient recording and accounting of daily financial transactions as well as month end and year end closure procedures and transactions. The MIFMA provides a platform for the preparation of norms and standards such as the Standards of General Financial Accounting Practices (SGFAP) which have been designed and formulated based on unique South African circumstances (such as the VAT requirements which must be accommodated by the financial system) and leading international practices.</p> <p>Municipalities and municipal entities are therefore required to operationalise daily business processes and procedures that incorporate at the very least regular reconciliations, correct and accurate allocation and classification of transactions based on the COCA classification framework. These processes and procedures must give rise to monthly performance represented by among others, the Statement of Financial Performance, Capital and Asset Performance, Statement of Financial Position, movement in net assets and cash flow in the Section 72 in-year reporting formats. It is important to keep in mind that outputs needs to be reported and must at all times be measurable as that progress achievements can benefit communities. Processes should be followed or clear and accountable operations and the outcome must be reported in terms of by all roll players.</p> |                                  |                                                                      |                                                                                                                                                                                                                                                                                                                     |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | General Ledger (Core Financials) | General Ledger (GL) that as a minimum                                | Contains all the accounts for recording transactions relating to municipalities assets, liabilities and net assets as per mSCOA segments.                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Is a central repository for accounting data transferred from all sub-ledgers e.g. supply chain, revenue, cash management, fixed assets, purchasing, debt control, billing, prepaid, and projects etc.                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Reflect transactions posted in the sub-ledgers immediately in the main ledger thereby ensuring the financial integrity of the entire system without the need for manual reconciliations between main and sub-ledgers.                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Notwithstanding the above and due to probable packet loss a routine, is required to ensure that the general ledger and sub-ledger is in balance. This must be done by enforcing daily closing routines with subsequent blocking of opening routines if out of balance occurrence with control accounts is observed. | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Drill down to transactions from the general ledger (GL) to the sub-ledger or 3 <sup>rd</sup> party systems for an audit trail.                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Journal capturing capabilities (including reversible and recurring journals) including electronic approval.                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Reporting functionality for all financial reports in the full mSCOA segmented transactions.                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Accounts Receivable              | Transactions in debtors must reflect in the AR in mSCOA segmentation | Provide a debtor master record containing at least but not limited to:                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Debtor classes and discount categories to ensure correct billing and rebates;                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Trails, sundry and other debtor types to Comply with mSCOA requirements;                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Debtor levies in mSCOA segmentation to the Accounts Receivable;                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Receipt allocation to AR in the correct mSCOA segmentation;                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                      | Daily balancing between sub-system and AR, and                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process      | Legislative or Business Requirement | System / Applications minimum functionality                                                                                                                                                            | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility       | Agreed action                                                                  | Implementation date |
|-----------------------------|------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |                  |                                     |                                                                                                                                                                                                        |                                                                                                                               |                                                                                                                        |                      |                                                                                |                     |
|                             |                  |                                     | Month end and year-end procedures to ensure correct disclosure of cash on hand and age analysis.                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems.                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  | Integration of sundry systems       | Abattoir system.                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Cemeteries system.                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Fire and emergency services systems.                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Fresh produce market systems.                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Library system.                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Nurseries systems.                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Pound system.                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Traffic fines systems.                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gavin Solomons       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Transport services systems.                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gavin Solomons       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Weigh bridge system.                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gavin Solomons       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Accounts Payable | Supplier maintenance                | Creating a supplier database.                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daveel Jacobs        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Post supplier invoices, credit- and debit notes. Select documents to pay with payment dates.                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Make payments and part payments. Allow for future and scheduled payments.                                                                                                                              | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Align suppliers with debtors and HR modules.                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Nkhosha    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  | Accounts Payable (AP)               | AP must include, at a bare minimum but not limited to:                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Goods received notes for full or partial deliveries aligned to authorised issued purchase orders. Goods return notes with debit and credit orders;                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Invoicing for goods received notes as partial or multiples invoice payments. Settlement discounts as allowed by suppliers.                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Selection of invoice payments on varied platforms; Bulk payment of invoices including direct linking to the banking sector. Producing of electronic remittance statements with automated distribution; | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Direct invoice payment such as Eskom;                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Sundry payments generated from payroll, billing or manual S&T transactions;                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Re-occurring and scheduled payment such as lease amounts or quarterly loan repayments;                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Retention register with auto muted update, pay-out and balancing;                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | A cession register linked to the PMU with automated allocations;                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Age analysis of creditors with supporting reports;                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Must be able to calculate accounts payable VAT reconciliations (including calculations on returns and discounts);                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | The option to scan and store invoices and other documents on the supplier;                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | A web portal for suppliers to enquire on payment status and uploading/submitting of invoices.                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Nkhosha    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Cash Management  |                                     | Automated receipting of bank deposits received.                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Automated passing of journals for interest and other bank charges.                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Syter        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Electronic payment of creditors and salaries.                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Investments      |                                     | An investment register with notifications/requests for the end of fixed investment periods (date of maturity) incorporated within the workflow. Updates from cashbook and payments must be seamless.   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Syter        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Produce a reconciliation of the investment register with all required documentation.                                                                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Syter        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |

STELLENBOSCH MUNICIPALITY  
mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Sub-Process | Legislative or Business Requirement | System / Applications minimum functionality                                                                                                                                                                                                                                           | GAP                                                                                                                                                                                                                                                                                                                                                               | Current Status                                                                                                                | Responsibility                                                                                                         | Agreed action                                                                  | Implementation date                                                            |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|-----------|
| Corporate Governance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |             |                                     |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Loan Register                       | A loan register capable of calculating repayments and schedule payments within the workflow.                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Lindsay Sytner                                                                                                         | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     | Produce a reconciliation of the loan register with all required documentation.                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Lindsay Sytner                                                                                                         | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Tax & VAT                           | Fully integrated and approved VAT handling capabilities incorporating all statutory required documentation.                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Amanda Sando                                                                                                           | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     | Interface to SARS eFiling for automated reconciliations and submissions of disclosures.                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Amanda Sando                                                                                                           | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Automated Work Flow                 | Where authorisations are across line functions, the process must be automated. Examples are deviations (section 36), Subsidistence and Travel claims, Personnel Regulations, Transfer of fund/overment Policy, Asset Transfer, Clearance forms, Work orders, Leave applications, etc. | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Malungka Nobhoza                                                                                                       | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Fixed Asset Management              | Trace all financial asset transactions to the asset level.                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Vinolan Nairamamy                                                                                                      | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     | Ensure that all asset transactions are aligned with mSCOA Regulations.                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Vinolan Nairamamy                                                                                                      | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Insurance Claims                    | Provide an insurance claims register with direct linking to the assets module.                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Vinolan Nairamamy                                                                                                      | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     | Derive valuation of assets to calculate insurance premiums from the asset register.                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Vinolan Nairamamy                                                                                                      | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     | Write off of assets from the insurance module must update and transact on the asset register as well as the gl.                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Vinolan Nairamamy                                                                                                      | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     | Workflow with document management and reporting must be available.                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Vinolan Nairamamy                                                                                                      | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |           |
| Costing and Reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                                     |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |           |
| <i>Costing or management accounting is concerned with financial and management information internal to the municipality and municipal entity which provides the basis for sound and informed business decision making. In contrast to financial accounting, management accounting is primarily forward looking instead of historically focused and informs planning and budget processes by supplying forecasting and predictive models. Determining the full cost of work centres including primary and secondary costing to inform tariffs and pricing of services in order to achieve cost reflective tariffs, reporting overheads and measuring performance of services based on financial and non financial information.</i> |             |                                     |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Cost Planning                       | Incorporate a costing module                                                                                                                                                                                                                                                          | A full costing module aligned to the mSCOA costing segment to assist in calculation of tariffs and real costs. Charges must have a direct effect on tariffs. Therefore it will be necessary to ensure direct link to Provisioning and payroll module and etc. through the application of internal billing departmental charges or activity based recoveries.      | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson                                                                | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     | Management reporting on all charges should be available for reports as well as dashboard information.                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Prudence Oerson                                                                                                        | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30                                                                      |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                     |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |           |
| Project Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                     |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |           |
| <i>Project Accounting refers to the capability to account for individual project costs and ensure that these settle as assets under construction (AUC's) where applicable. The project accounting functionality should be designed to provide project management capabilities in order to track physical project progress against predetermined milestones in addition to tracking the financial performance of the project or portfolio of projects.</i>                                                                                                                                                                                                                                                                         |             |                                     |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Project Creation & Planning         | Y                                                                                                                                                                                                                                                                                     | A comprehensive project module that allows for integrated development plan (IDP) objectives to be transferred into the project module for planning, budgeting and ultimately reporting purposes.                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Can                                                                     | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | The municipal budget module must be aligned to the project module.                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson                                                                | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Projects registered in the project module must be aligned to the mSCOA Project segment.                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Can                                                                     | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | All segmentation of mSCOA must be incorporated into the project module, whereby a project based budget is produced, informed by the integrated development plan (IDP) and giving input to the annual service delivery- and budget implementation plan (SDBP).                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Can                                                                     | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Capital acquisition, maintenance and replacements must be driven from the project module.                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson                                                                | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Operating budget items such as operating expenditure on repairs and maintenance, operational costs and typical work streams must originate from the project module.                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson                                                                | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             | Project Management                  | Project Management Unit (PMU)                                                                                                                                                                                                                                                         | Project management and stakeholder inputs must be controlled by clear business processes and user access controls.                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe                                                             | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Projects not completed within a financial year must be carried over and work-in-progress (WIP) items registered.                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe                                                             | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Project managers should have full access to their projects within the limitations of the budget and internal policies.                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe                                                             | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Workflow processes must assist in project maintenance.                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe                                                             | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Strict budget control as per the approved integrated development plan (IDP) must be maintained.                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe                                                             | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | A Safety, Health and Environmental (SHE) module to Comply with general Health and Safety Regulations should be incorporated within the system. (For example the Construction Regulations, the Occupational Health and Safety (OHS) Act, 1993, General Administrative Regulations, General Safety Regulations and the National Environmental Management Act, 1998) | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe                                                             | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Regulatory Safety, Health and Environmental (SHE) documentation must be available in a document management tool with defined check lists and milestones.                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe                                                             | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       | Health and safety incidents must be recorded and managed on the system and reported as per legislation.                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe                                                             | Awaiting the promulgation of Mucsa business process by the Minister of Finance | 01 Jul-30 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                     |                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucsa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                                                                                |                                                                                |           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Sub-Process     | Legislative or Business Requirement                                                     | System / Applications minimum functionality                                                                                                 | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility | Agreed action                                                                   | Implementation date |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| Treasury and cash management refers to investing, financing activities and operational cash management. The following processes must be considered relevant to this cycle –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (a) Financing activities are the means by which the municipality or municipal entity obtains its funding. This may be in the form of funds obtained from borrowing (external loans) or transfers and subsidies to the municipality or municipal entity. Financing activities also include (financing and operating loans entered into by the municipality or municipal entity. Included are related transactions such as security and guarantees granted to lenders, accounts receivable pledged to a discount house, interest charges, interest charges on loans, foreign exchange gains and losses, hedging gains and losses and commitments for capital expenditures. |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (c) Investment may take the form of fixed interest, long-term or short-term debt, investments in loans, secured or unsecured. Procedures must be implemented to control the purchase and sale of investments, the movement of cash or recording of dematerialised securities and the resulting cash received and paid including income from investments, and                                                                                                                                                                                                                                                                                                             |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (d) Cash and bank refers to transactions occurring daily in all municipalities and municipal entities represented by a high volume of transactions in payments and receipts. Procedures must provide for registers and endorsements of "treasurer accounts and books" including regular surplus assets, cash control procedures for external receipts and money in transit, control over the opening of bank accounts and obtaining access to electronic banking signatures, regular reconciliation of bank accounts and timely follow-up of outstanding items by management.                                                                                            |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Cash Management | Bank Reconciliation                                                                     | A fully integrated and automated cashbook module that links to the banking sector and allows for at least:                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Allow for multiple bank accounts and sweeping between accounts;                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated receipting of debtor payments and other monies received;                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated passing of journals for interest and other bank charges;                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated clearing of system generated transactions such as payments; and                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated clearing of cash received in the general ledger (GL) to the bank account;                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated reconciliation of bank statements to the ledger and supplying supporting documentation for management.                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Forecasting of cash must be available on a dashboard.                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Support mSCOA segmentation in the cashbook module.                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Petty cash      |                                                                                         | A petty cash module that would allow for accounting for petty cash transactions and subsequent budget allocations and control as per mSCOA. | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondlo  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Internal cash receipt with drawdown of petty cash.                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondlo  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated payment requests with user authorisation and access control.                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondlo  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 | Ad hoc:<br>The Cash Management System must at least accommodate, but not be limited to: | Loan liability register.                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Investment Management and Register (parameter driven).                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Interest Received and interest expense reconciliation.                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Cash Flow Management which includes forecasting and analysis and full integration with the budget and financial accounting modules.         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Funds management and budget availability control.                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         |                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                |                                                                                 |                     |
| <b>Procurement Cycle: Supply Chain Management, Expenditure Management, Contract Management and Accounts Payable</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| Supply Chain Management, Expenditure Management and Accounts Payable (Creditors) needs to incorporate as a minimum the following –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (a) Supply chain management is the management of a network of interconnected business processes involved in the provision of goods and services required by the municipality. It integrates the management of supply, demand, acquisition, logistics and planned by implementing a supply chain management policy in compliance with the MMA and Municipal Supply Chain Management Regulations in a fair, equitable, transparent, competitive and cost effective way.                                                                                                                                                                                                    |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (b) Expenditure management follows the SCM processes that should ensure an effective system of expenditure control, including procedures for the approval, authentication, withdrawal and payment of funds. These expenditures should be monitored against the approved budget, and reasons for variances must be explained and corrective action must be implemented to keep expenditure in line with budget estimates.                                                                                                                                                                                                                                                 |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (c) Accounts payable results from any monies owed in respect of goods and services purchased and must be settled within thirty days of date of invoice or statement unless it is pre-arranged otherwise. The payment of creditors or accounts payable must be reconciled monthly according to the statements received from service providers.                                                                                                                                                                                                                                                                                                                            |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (d) Material and inventory management deals with the maintenance of inventory catalogues classified according to the high-level categories provided for in the Standard Chart of Accounts. Business processes need to incorporate at a minimum, ordering, issuing and management of inventory levels, preferred suppliers linked to inventory categories (flagging of stock levels with limited movements for substantial periods, regular physical counts and reconciliation to system audit records, exception reporting and enhanced controls on stock items susceptible to misuse such as illegal stock piling, and of sub items to be controlled on the system.     |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Sub-Process                                                | Legislative or Business Requirement                                                                                                                                                                       | System / Applications minimum functionality                                                                                                                                        | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility    | Agreed action                                                                   | Implementation date |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                            |                                                                                                                                                                                                           |                                                                                                                                                                                    |                                                                                                                                |                                                                                                                        |                   |                                                                                 |                     |
| <p>(1) Contract management entails the management of contracts through the entire Contract Life Cycle as far as to maximize value for money that includes procedures for planning, contract creation, collaboration, execution, administration, and close-out. Contracts should be listed in a contract register embedded into the financial applications that automate all the activities necessary to manage the contract as informed and dependent on the nature of the work, the type of contract, the legal aspects and delivery timeframes. It also entails the activities carried out to determine whether the service provider and the municipality are performing adequately to meet the requirements in listed contracts that had been awarded through the procurement process and the provisions in the MFMA, and</p> <p>(2) Vendor management entails managing a supplier database in support of various strategic procurement objectives.</p> |                                                            |                                                                                                                                                                                                           |                                                                                                                                                                                    |                                                                                                                                |                                                                                                                        |                   |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Supply Chain Management (SCM)                              | A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy | <b>The supply chain module should as a minimum have the following functionality:</b>                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Allow for request from the annual procurement plan;                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Align request to be project based.                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Supplier rotation management (parameter driven);                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Supply Chain Deviation Management Facility in terms of legislation;                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Adhere to the municipality's delegation of duties and authority levels;                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Electronically validate against the National Treasury database for prohibited, employees of state and related parties and invite tenders based preferential procurement principle; | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Electronically manage the invitation, bid closure and adjudication process with a full document management server unpinning the cycle                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Record and electronically store the bid adjudication committee's meeting minutes and store the minutes on the document management server;                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Ensure the service level agreement (SLA) and allocation letters are electronically archived prior to any payment being made;                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Enforce where applicable retention enforcement and manage retention registers;                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Ensure tax clearance management for the duration of the contract;                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Integrate with the asset management system;                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Vindan Narasimhan | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Ensure that all payments are made within 30 days of receipt of an invoice therefore; and                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondilo    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           | Ensure that full accrual is done at month-end and year-end cut-off periods.                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondilo    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Contract Management that gives effect to MFMA section 116. | Contract management through workflow and audit trail.                                                                                                                                                     |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Donnyr Beerwinkel | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Requisitions                                               | Different requisition origination such as online, manual, stores and other modules.                                                                                                                       |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Project based requisition forms.                                                                                                                                                                          |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | mSCOA segmented capturing.                                                                                                                                                                                |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Ability to attach documents to online requisitions such as drawings or specifications.                                                                                                                    |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Must support full work flow and electronic signatures.                                                                                                                                                    |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Projects                                                   | Must be able to support the generation of mandatory budget pricing at the beginning of the project and the maintenance thereof.                                                                           |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Follow accepted project management methodology through work flow and document management.                                                                                                                 |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Allow for incentives, penalties and returns.                                                                                                                                                              |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Supplier Evaluation                                        | Evaluate supplier performance in accordance with contract deliverables.                                                                                                                                   |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Donnyr Beerwinkel | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Update incentives and penalties to supplier database.                                                                                                                                                     |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Donnyr Beerwinkel | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Automate notification alerting relevant system users when a supplier's BEC certificate and tax certification reach expiry dates.                                                                          |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Donnyr Beerwinkel | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Request for quotes, quotations and Request for proposals   | Maintain a Request for quotes, quotations and proposals database linked to suppliers.                                                                                                                     |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Automated notification of price differences outside of approved variance.                                                                                                                                 |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Automated evaluating of quotations with parameters.                                                                                                                                                       |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            | Comparative tables for allocation of bids.                                                                                                                                                                |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |



# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Sub-Process                   | Legislative or Business Requirement                                                                            | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility   | Agreed action                                                                  | Implementation date |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Automated notification and ordering system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw     | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Workflow and document management in quotation process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw     | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Purchase Order Processing(PO) | Allow for automated purchase orders from approved requisitions.                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | Electronic authorising and signing of purchase orders (PO's) through workflow process.                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | Automated sending of purchase orders (PO's) to supplier through email and/or fax.                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | Processing of partial order deliveries with automated reminders of outstanding items.                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | Automated transfers of outstanding orders to future periods with budget controls.                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               | Align purchase order (PO) deliverables to the annual service delivery- and budget implementation plan (SDBIP). |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Inventory                     | Inventory / Stores sub system                                                                                  | All consumable items in terms of the classification framework is purchased via an inventory principal. This include direct purchases like pens, stationery, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | In terms of the above, all systems should cater for a stores module be it virtual or actual that will allow management to control the consumable items in an effective and controlled manner.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | The stores module must seamlessly integrate and balance with the core financial system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Where a full stores module is operational, high value items should annually be measured to establish whether any of these items should be capitalised as 'asset'.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | <b>Normal functions should be included as standard best practice and should include but not be limited to:</b><br>Warehouse management;<br>Acquisitions;<br>Stock Level Management;<br>Disposals;<br>Automated consumable stores stock count sheets (departmental stores).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                  |                                                                                |                     |
| <b>Grant Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| Grant management includes all the activities, processes and procedures to register and receive all the grants allocated, received and spent according to the conditions in the Annual Division of Revenue Act.                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Subsidies                     | Maintain a grant register that as a minimum:                                                                   | Provide for a grant register linked to ledger accounts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Automate receipt allocation of grants.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Automate payment allocations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Link to mSCOA funding source with budget control.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Provide for reporting in accordance with the mSCOA Regulation and internal control.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                  |                                                                                |                     |
| <b>Full Asset Life Cycle Management including Maintenance Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| In terms of Section 152 of the Constitution, local government's primary mandate is to ensure services are provided in a sustainable and developmental manner; this notion and spirit is supported by the MPRSA. Good asset management facilitates the provision of services in a financially sustainable manner and requires adequate estimation of critical pieces within the asset management cycle. Typical to an effective and efficient system at least the following functions need to be addressed as part of the minimum business process requirements – |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (a) Subcategorising of assets, e.g. asset tracking, numbering and location;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (b) Maintaining assets, planned and unplanned maintenance which needs to also incorporate capital asset renewal;                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (c) Maintenance costing as an input into asset replacement plans;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (d) Establishing and maintaining a management, accounting and information system that accounts for the assets of the municipality;                                                                                                                                                                                                                                                                                                                                                                                                                               |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (e) Asset valuation principles in accordance with Generally Accepted Accounting Practice (GAAP);                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (f) Establishing and maintaining systems of internal control over assets;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (g) Clarifying responsibilities and accountabilitys for the asset management process; and                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (h) Insurance of assets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Asset Management              | Subject to the existing legislative and generally recognised accounting practice (GAAP) requirements:          | No asset and liabilities subsystem that gives effect to MPRSA section 63: Assets classes with its associated asset types to manage the accounting policy statements in the financial statements as well as give overall control of all assets within asset classes with its associated useful lives and its associated SCOA reporting framework.<br><br>It should also include the NERSA Regulatory Reporting Manual (RRM) classification as well as the Department of Water Affairs (DWA) in order for the municipality to Comply with NERSA and DWA requirements.<br><br>All asset transaction types must be accommodated in a flexible manner to accommodate future expansion within the SCOA framework.<br><br>An audit Trail, with an enquiry facility into the audit trail, of all movement within these files is a requirement.<br><br>The 'asset management system' module should: | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Manage the full asset life cycle;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Manage the contract and build phase of the project by registering the component and rotating the accounting transaction up to the work in progress (WIP);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Immediately after a completion certificate is received, unbonded assets and maintain the parent-child relationship between the main asset and its components;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                | Enable table-to-floor inspection sheets (electronic devices are preferred) as well as floor-to-table look-up methodologies;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |



STELLENBOSCH MUNICIPALITY  
mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Sub-Process       | Legislative or Business Requirement | System / Applications minimum functionality                                                                                                                                                             | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility       | Agreed action                                                                   | Implementation date |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------|---------------------|
| Corporate Governance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                   |                                     | Host the insurance register and constantly update the portfolio as new assets are purchased or if there is progress on the value of work-in-progress (WIP).                                             | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Complete and monitor expenditure against the asset maintenance plans;                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Integration to billing systems to monitor investment properties and valuation inconsistencies;                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Utilise the billing system functionality to ensure ownership of land and buildings to the deeds register;                                                                                               | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Integration of the electronic scanning and verification devices. The purpose is to ensure annual verification and conditional assessment with GPS co-ordinate capturing to the nearest extent possible; | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Seamless integration with a Geographical Information System (GIS) or alternative mapping enabled graphical user interface.                                                                              | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   | Identification of Assets            | Ability to identify and track assets in a hierarchy structure of departments, locations, components and sub-components.                                                                                 | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Define Cost Centres, Work Centres, assigning of re-servicing the equipment to an individual.                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Allow for critically rating to be assignable to each asset via the risk assessment model.                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Ability to link movable assets to third party asset tracking systems.                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   | Maintenance Strategies              | Must be able to configure different strategies.                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Ability to attach and insert links to Technical Documentation throughout the maintenance module.                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Must cater for a master maintenance schedule with reporting of 'maintenance down'.                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Must be able to indicate the lifespan of equipment for replacement budgeting purposes.                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Must be able to track warranty periods by components.                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Support call centre notifications and maintenance of assets with integrated workflow.                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   | Fleet Management                    | Fleet Management system                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   | Fleet Tracking                      | Fleet Tracking system.                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramanyu    | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     |                                                                                                                                                                                                         |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
| Real Estate and Resources Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                   |                                     |                                                                                                                                                                                                         |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
| Real estate management includes the management of land plus anything permanently fixed to it, including buildings, trees and other items attached to the structure that are both lease to and lease out. It can be grouped into three broad categories based on its use - residential, commercial and industrial. Examples of real estate include undeveloped land, houses, condominiums, town houses, office buildings, retail store buildings and factories. Specific attention needs to be given to the property register inclusion of leased and leased-out properties, tenant and occupant information, lease contract administration and management, occupational health and safety requirements, insurance, etc. Other resources management among others include fleet (vehicle) management, plant and equipment, etc. including the hiring thereof. |                   |                                     |                                                                                                                                                                                                         |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rental            | Rent out                            | Maintain a rent register for rental properties.                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelin Malestsky     | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Holiday resort systems.                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Automated rent renewals with workflow and document management.                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelin Malestsky     | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Link to debtors system for collection of rent.                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelin Malestsky     | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Link to valuation system.                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelin Malestsky     | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Link to asset register.                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelin Malestsky     | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   | Facilities                          | Facilities rental module updated from receipting with workflow refunds.                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Ricarda Godto        | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   | Rent in                             | Lease register with work flow and document management.                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelin Malestsky     | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                     | Automated payment scheduling.                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelin Malestsky     | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | General Processes | Maintenance                         | Maintenance module for properties and facilities.                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelin Malestsky     | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Sub-Process          | Legislative or Business Requirement                                                                   | System / Applications minimum functionality                                                                                                                       | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility       | Agreed action                                                                   | Implementation date |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------|---------------------|
| <p><b>Corporate Governance</b></p> <p>Human resources and payroll management is the organisational function that deals with issues related to employees such as compensation, living performance management, organisational development, safety, wellness, leave management, benefits, employee induction, communication, administrative and training in line with the provisions of the Labour Relations Act (LRA) and the Basic Conditions of Employment Act (BCEA). Human resources management and development is the administrative function of the financial control of employees' salaries, wages, bonuses, net pay, and deductions and should be done within the limits of the approved budget and the provisions of the South African Revenue Services (SARS). Budgeted remuneration and benefits needs to be directly aligned to the approved staff establishment with provision for vacancies above capacity and of staff payments must be recorded monthly. The issue of productivity or performance management needs to be addressed by using the latest available technologies such as bio metrics devices.</p> |                      |                                                                                                       |                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Human Resources (HR) | A Human Resource (HR) payroll module that is a minimum in addition to the normal payroll calculation. | Organisation Management.                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Employee Records Management.                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Leave Records Management.                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Leave Pay Accrual to be automated also to be retrieved on an ad hoc basis.                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | E-Leave functionality.                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Training and Development Management.                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Recruitment and Selection Management.                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Performance Management.                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Travel/Claims Management.                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Human Resource Self Service.                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Talent Management.                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Career Path Management.                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Payroll and Benefits Management.                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Automated reconciliation at predetermined intervals.                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Overtime claims Management/ Time off in lieu.                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Special Allowance Management (e.g. acting, secondments, etc.).                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Refunds to staff in respect of over-deductions and ad-hoc payments.                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Deductions and payments to third parties (e.g. medical aids, SARS, union contributors, etc.).                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Ad hoc payroll runs must reflect in the Financial Management System.                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Must cater for pensioners' benefits.                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Provision to record allowance details against a post and employee (e.g. Telephone Allowance, categories, amounts, telephone number etc.).                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Employee Relations.                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | The system must cater for all requirements of the South African Revenue Services (SARS).                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Must provide a facility to automate the update of tax tables whenever changes occur.                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | History of previous tax tables must be retained on the system for an indefinite period.                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | The system must be flexible so as to cater for any legislative changes to UIF, Workman's Compensation, Unions, etc..                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | The system must be able to cater for more than 1 payroll type (e.g. Staff, Pensioners, etc.).                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Narrative type pay slips must be provided (Hard copy and electronically).                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Accumulations of all deductions to be printed on pay slip if required (Pension, tax, housing allowance, motor car allowance, etc.).                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Truden Bodhoff       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Salary payments made to employees' bank accounts must be catered for electronically by either ACS (Automated Clearing Bureau) or electronic funds transfer (EFT). | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                        | Sub-Process     | Legislative or Business Requirement                                                                                                                                 | System / Applications minimum functionality                                                                                                                                                                                                                                                                              | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility       | Agreed action                                                                   | Implementation date |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------|---------------------|
| Corporate Governance                                                                                                                                                                                                                                                                                                                                                    |                 |                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                          |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide a payment hold facility.                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Third Party deduction and payments in terms of schedules or ad hoc basis.                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Variance reporting.                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | The ability to calculate back pay across tax periods and increment periods must be provided for.                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | The system must allow for dummy validation pay runs to be carried out prior to running the final run.                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | All temporary staff (e.g. seasonal workers, learner ship program, contract workers, etc.) to be controlled via Budget availability.                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provision to maintain (add, amend, delete) conditions of service pertaining to specific posts.                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Booßhoff     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | The Payroll System must be able to accommodate or account for all vacancies (i.e. funded and/or unfunded vacancies) based on a Council approved Organogram in terms of Section 66A of the Municipal Systems Act Amendment Act (MSAA)                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Booßhoff     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Budget control and management of virement requirements.                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oenon       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Ensure that all employees' and councillors' declaration of interest and related parties are captured on the master files.                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Booßhoff     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Bank account monitoring against supplier and/or contract payment AND against own and related parties bank accounts.                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Test against the central database for contracts with any 'organs of state' / 'persons in the service of state' and supply the central database with employees' and related parties' details.                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Supply the central database with the identification (ID) numbers of employees, councillors and related parties.                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Report and create the workflow for collection of all employees and councillors with annual accounts.                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide the financial statements with regulated reporting requirements regarding the municipal councilors' outstanding debtor account details.                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide the general ledger (GL) with transactions that debit expenditure and credit revenue votes when applicable. This creates a temporary total liability of the payroll balance on the integration control.                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Create the clearing transactions that clear the integration control, these transactions include:                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Electronic funds transfer (EFT) to employee's bank accounts into the core financial systems cashbook awaiting approval                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Creation of "invoices" for 3 <sup>rd</sup> parties, SARS (PAYE, VAT, etc.), UIF, Medical aid and pension funds;                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide for an employee portal to update personal information and re-produce documents.                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | The system must support a disciplinary module which should allow for (not complete list):<br>- Grievances created (bottom up workflow)<br>- System should recommend action to be performed based on type of grievance<br>- Allow for exception reporting (when a grievance is not being addressed in correct time frame) | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         | Time Management |                                                                                                                                                                     | Work schedule and shift planning.                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Time data recording and administration.                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Align with Safety Health and Environmental (SHE) module.                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         | Payroll         |                                                                                                                                                                     | Must be able to easily integrate with banks. Seamless upload of payroll information.                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Support multiple payrolls with different pay structures.                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Produce, in conjunction with the Human Resource system, a multi-year budget in the mSCOA segmentation.                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Integrate with the time management system.                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Ability to submit statutory reporting to SARS for all taxes.                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
| Customer Care, Credit Control and Debt Collection                                                                                                                                                                                                                                                                                                                       |                 |                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                          |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
| Each municipality must within its financial and administrative capacity establish a sound customer management system as prescribed in the MSA. Credit control and debt collection is the responsibility of the municipality and processes, procedures and mechanisms must be implemented in line with the policy as stipulated by the Council as prescribed in the MSA. |                 |                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                          |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                         | Credit Control  | A credit control and debt collection system that integrate with the revenue management system and that gives effect to Chapter 9 of the Municipal Systems Act, 2000 | The system should enable the municipality to manage an end-to-end debt collection process and must:                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Henry Mitchell       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide for SMS, email and hand delivered late payment notifications;                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide for parameter based disconnection list generation;                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process                              | Legislative or Business Requirement                                                                                                                                                                                                                                                | System / Applications minimum functionality                                                                                                                                             | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility   | Agreed action                                                                   | Implementation date |
|-----------------------------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |                                          |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                         |                                                                                                                                |                                                                                                                        |                  |                                                                                 |                     |
|                             |                                          |                                                                                                                                                                                                                                                                                    | Manage re-connection and arrangements with integrated notes on the debtor master file and workflow with technical services;                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                                                                                                                                                                    | Integrated clearance applications and calculations;                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                                                                                                                                                                    | Final demand and summons issuing; and                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                                                                                                                                                                    | Management of attorney actions on an integrated level.                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                                                                                                                                                                    | If the module is a 3 <sup>rd</sup> party solution – it must as a minimum integrate the fees as well as the action history to the billing sub-ledger. This integration must be seamless. | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Debtor Classification and Categorisation | Indigent Management (Assistance-to-the-Poor):                                                                                                                                                                                                                                      |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Indigent Register must be accommodated in a work flow of various administration processes including, but not limited to:                                                                                                                                                           |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Online Application;                                                                                                                                                                                                                                                                |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | House visit;                                                                                                                                                                                                                                                                       |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Capturing of details;                                                                                                                                                                                                                                                              |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Verification of details, Test against Central Supplier Database;                                                                                                                                                                                                                   |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Authorisation of application;                                                                                                                                                                                                                                                      |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Automated Subsidy, Write Off and reversals thereof.                                                                                                                                                                                                                                |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Arrear Arrangements                                                                                                                                                                                                                                                                |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Online Application;                                                                                                                                                                                                                                                                |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Authorisation of application;                                                                                                                                                                                                                                                      |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Automated arrangement Financials;                                                                                                                                                                                                                                                  |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Automated Default process;                                                                                                                                                                                                                                                         |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Irrecoverable Debt Write Off process;                                                                                                                                                                                                                                              |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Restriction and Reinstatement of Credit and prepaid meters;                                                                                                                                                                                                                        |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Meter Tampering Management;                                                                                                                                                                                                                                                        |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Debtor (individual/group) dashboard.                                                                                                                                                                                                                                               |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Management facility to monitor Debtors that are also Service Providers (creditors) set Off Management;                                                                                                                                                                             |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Management of staff arrear set off.                                                                                                                                                                                                                                                |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Legal Process                                                                                                                                                                                                                                                                      |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Customers                                | Up to the Default Judgement.                                                                                                                                                                                                                                                       |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Debit Order Payments.                                                                                                                                                                                                                                                              |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Councilor Arrear Management.                                                                                                                                                                                                                                                       |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Specialised Functionality for Third Party Interfaces (e.g. Staff Arrear Set Offs, Prepaid Vending Arrear Set Offs, Prepaid meter blocking/set off, etc.)                                                                                                                           |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | A sound customer management system that:                                                                                                                                                                                                                                           |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Aims to create a positive and reciprocal (give-and-take) relationship between persons liable for payments and the municipality.                                                                                                                                                    |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Establishes mechanisms for users of services and shippers to provide feedback to the municipality or other service providers/ mechanisms (of the municipality) regarding the quality of the services and the performance of the municipality or its service providers/ mechanisms; |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Provides accessible mechanisms to any person to query or verify municipal accounts and metered consumption;                                                                                                                                                                        |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Enables electronic query and appeal procedures which allow persons to receive prompt response/ action to 'inaccurate accounts' queries;                                                                                                                                            |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          | Enables structured workflow mechanisms to deal with complaints from such persons, together with prompt replies and corrective action by the municipality.                                                                                                                          |                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Sub-Process | Legislative or Business Requirement                                                                                                                                  | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                      | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility   | Agreed action                                                                  | Implementation date |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Mechanisms to monitor the municipality's response time and efficiency in Complying with the above; and                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Provides for accessible, secure and electronic payment channels.                                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodeen    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             | Customer Relations Management & Community Liaison                                                                                                                    | Able to automate customer registration.                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Automate the registration of services (water, electricity & prepaid electricity).                                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Automate the allocation of funds to the customer to trigger instruction to unblock / reconnect suspended service.                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Automated customer correspondence capabilities which includes, but is not limited to, automated responses to customer enquiries, linking a reference number to the customer's account.                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Updates on statements which will reflect latest adjustments.                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Integrate community liaison (e.g. service interruptions).                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Account payments and cashier balancing on one system.                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Must have real time reflection of payments.                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
| <b>Valuation Roll Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| <p>The valuation roll forms the basis for the levying of assessment rates and all processes and procedures are governed by the Municipal Property Rates Act, 2004 (MPRA). All categories of properties in the municipal boundary need to be recorded and maintained in a municipal register of properties including the value of land and improvements as described in the MPRA. Municipalities are also required to undertake revenue valuations to ensure the property valuation roll is consistently maintained and updated. Importantly, the business processes need to ensure integration with the revenue value chain of the municipality and the billing processes and procedures.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             | Valuation Module to give effect to the Municipal Property Rates Act, 2004, and as a minimum:                                                                         | Seamlessly integrate with the revenue management module.                                                                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Integrate information for spatial analysis in a Geographical Information System (GIS).                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Integrate with the building control system used in the municipality to ensure completion of additions and new buildings get immediately updated on the billing sub-system.                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Integrate with the land use system to ensure appropriate tariffs is timely applied.                                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Integrate with the Surveyor General (SG) database and town planning systems in use at the municipality.                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Integrate with the deeds registry and monitor actual sales with current valuations as well as ownership against the billing system.                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Validate and report anomalies in the asset register on municipal owned properties.                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Provide the municipal website with the Municipal Property Rates Act, 2004 required A&B valuation rolls.                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             | Managing and calculation of property rates, special rating areas and service charges on a property subject to a number of requirements including but not limited to: | The valuation of property will be performed in the separate (Computer Assisted Mass Appraisal) system and the individual property values and relevant property attributes passed to the Solution via an interface with valuation module. Data to be utilised and managed within the Solution in compliance with legislation policies and business rules to enable calculation of property rates. | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Property Rates and service charges are calculated at different tariffs depending on various criteria such as the category of the property.                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Functionality is required to exempt certain categories of property and/ or certain categories of property owners from rates.                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Functionality is required to calculate a rebate or a reduction in rates in compliance with the requirements of legislation and business rules.                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Functionality is required for the phasing in of rates in compliance with legislation.                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Clearance Certificate Management to be online and Comply with Section 118 of the Municipal Systems Act, 2005.                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                  |                                                                                |                     |
| <b>Land Use Building Control</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| <p>Land use management is a process of managing the use and development of land. Aspects need to include spatial, urban policy usage, and economic considerations. A land use management system need to include all processes, methods and tools used for organising, operating and supervising the urban environment including the formal planning system. A management system needs to cover all phases from the vision behind the preparation of plans and decision to their implementation and the monitoring of reports, planning practices, decision making processes, procedures, implementation, monitoring mechanisms, methods and tools used in the above mentioned phases are all elements of an integrated system. In general, land use management is driven by various decisions taken at different levels of administration (local, regional, national). Building management incorporates all activities relating to township management such as building plan approvals, rezoning applications, illegal land usage and historical By-laws management. Importantly, the land and building management needs to be integrated with the revenue value chain of the municipality.</p> |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Land use    | Property maintenance                                                                                                                                                 | Property register providing for all land in the municipal area.                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Sisain Carstens  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      | Town, township, suburb, street, erf, subdivision and sectional title detail must be aligned to the deeds office and Demarcation Board specifications.                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Sisain Carstens  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Sub-Process                              | Legislative or Business Requirement                                                  | System / Applications minimum functionality                                                                                                                                                                                                                                                    | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility     | Agreed action                                                                   | Implementation date |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                          |                                                                                      |                                                                                                                                                                                                                                                                                                |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Integration with billing and valuation systems.                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Alignment of ownership must be verifiable with the deeds office.                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Property transfers, subdivisions, consolidations and zoning changes must be system process with work flow and document management driven.                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Special                                  | Integration with external stakeholders                                               | Must be able to align property register with the Surveyor General register.                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Mdufuduzi Nhlololo | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Where a 3rd party GIS system is used integration should be seamless.                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Mdufuduzi Nhlololo | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Integration with the asset register for municipal properties.                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Mdufuduzi Nhlololo | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Building Control                         | Integration to the Town Planning function                                            | Building plan submission and approval.                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Document management for building plans and zoning certificates.                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
| <b>Revenue Cycle Billing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                          |                                                                                      |                                                                                                                                                                                                                                                                                                |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
| <p>The valuation roll forms the basis for the levying of assessment rates and all processes and procedures are governed by the Municipal Property Rates Act, 2004 (MPRA). All categories of properties in the municipal boundary need to be recorded and measured in a municipal register of properties including the value of land and improvements as described in the MPRA. Municipalities are also required to undertake interim valuations to ensure the roll is correctly maintained and updated. Importantly, the business processes need to ensure integration with the revenue value chain of the municipality and the billing processes and procedures.</p> |                                          |                                                                                      |                                                                                                                                                                                                                                                                                                |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Billing                                  | Revenue management module that give effect to MPRA section 64 that also incorporate: | <b>Additionally to the standard minimum functionality in the MPRA the billing system must:</b>                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Measure and flag anomalies of the current database transaction (all services) against alternative information sources such as Surveyor General (SG), Deeds and valuation rolls to ensure completeness of actual billing.                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Calculate and account monthly for the provision of debt debt;                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Integration of Prepaid at a minimum of a 'debtor per tariff' code per region, monthly bill the consolidation sales amount and daily receipt the sales;                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Provide accessible pay points and other mechanisms for settling accounts or for making pre-payments for services;                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Provide adequate information for spatial analysis in a GEOGRAPHICAL INFORMATION SYSTEM (GIS) system;                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Create and Maintain Regional Structure;                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Integrate with valuation and property systems;                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Allow for multiple billing cycles;                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Create and maintain a tariff structure to Comply with mSCOA Regulations;                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Produce monthly invoices to debtors and group accounts;                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Allow for rebates and penalty levies.                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          | Specific but not limited requirements.                                               | Must have report writing capabilities for standard & Ad hoc reporting (daily, monthly & annual).                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Maintenance of tariffs as per the tariffing section.                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Integrate with debt collection for disconnections and reconnections.                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Integration into 3rd party software for receive readings taken.                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Must be able to store infrastructure (metering) diagrams which will show the physical location of meter in order to be able to drill down to all of the relevant information concerning the meter in question.                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Must have a full process and document flow for terminations and re-connections of services and the relevant documentation.                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Must integrate with the Geographical Information System (GIS) to the extent that re-valuation of services can be viewed as a layer at any point in time within the context of the current property being worked on.                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Billing Reporting and Tariff Maintenance |                                                                                      | Must be able to do consolidated billing of properties (all services and rates into one bill). As Municipalities are working within the determination of the Municipal Property Rates Act, 2004, a property relational database design is critical. The respective debtor is secondary to that. | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Generate statements at any point in time and consolidate at customer level.                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Flexible tariff building structure and design. System must be capable of modelling block tariffs based on daily, monthly, or annual rate scales.                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |                                                                                      | Must allow for the maintenance of tariffs as per the tariffing section.                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process | Legislative or Business Requirement                                                                                                                                                                                                                                                                                                                                                       | System / Applications minimum functionality                                                                    | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility | Agreed action                                                                  | Implementation date |
|-----------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |             |                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                |                                                                                                                               |                                                                                                                        |                |                                                                                |                     |
|                             |             |                                                                                                                                                                                                                                                                                                                                                                                           | Customer must be able to nominate between mailing, SMS or e-mailing of monthly statement.                      | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Revenue receipting                                                                                                                                                                                                                                                                                                                                                                        | Must adhere to applicable legislation and by-laws.                                                             | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             |                                                                                                                                                                                                                                                                                                                                                                                           | Allow for all accepted payment methods at cashiers, including automated payment and clearing of card payments. | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             |                                                                                                                                                                                                                                                                                                                                                                                           | To accommodate fully automated processing of multiple receipting streams including but not limited to:         | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Payroll                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Third Party vendors (e.g. Absa, Easy Pay, Prepaid Vendor, etc.)                                                                                                                                                                                                                                                                                                                           |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Cash Offices;                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Traffic;                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Other Municipal Directorates (e.g. Fresh Produce Market, Libraries, etc.)                                                                                                                                                                                                                                                                                                                 |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | To cater for multiple bank accounts.                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Processing of payments at supervisor controlled cash offices to accommodate cashier opening, balancing and closing.                                                                                                                                                                                                                                                                       |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Multiple daily and monthly online and automated reconciliations.                                                                                                                                                                                                                                                                                                                          |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Receipting to be online.                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Cash payments must be able to be processed during database server and network downtime.                                                                                                                                                                                                                                                                                                   |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | All pay points and receipting streams to be uniquely identifiable in the sub ledger and general ledger.                                                                                                                                                                                                                                                                                   |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Receipting to also accommodate specialised payment types e.g. Rates Clearance, Arrear Debt arrangements, Assistance-to-the-Poor, Service Deposits, etc.                                                                                                                                                                                                                                   |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | To accommodate the correction of erroneous and/or rejected receipts.                                                                                                                                                                                                                                                                                                                      |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Facility to reverse "refer to drawer"(R/D) for Cheques, debit orders and IRB payments.                                                                                                                                                                                                                                                                                                    |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | To facilitate debit orders.                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Printing and re-printing (marked as "Copy Receipt") of receipts.                                                                                                                                                                                                                                                                                                                          |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Interface with barcode scanner to scan account numbers from the statements.                                                                                                                                                                                                                                                                                                               |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Recording of cheque details.                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Reversal of receipt and associated interest where applicable.                                                                                                                                                                                                                                                                                                                             |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | While the billing process itself follows standard accounting practices for raising debit and credit transactions, the tariffs of charges and the business rules that govern the selection of the appropriate tariff are complex. The Solution will provide functionality to calculate the amounts due for services and fees in accordance with the determined tariffs and business rules. |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Calculate the income due to the municipality for services and/or products or property, on a regular, user defined and maintainable basis.                                                                                                                                                                                                                                                 |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Generate invoices and/or statements for the amounts payable to the municipality on a regular, user defined and maintainable basis.                                                                                                                                                                                                                                                        |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Group accounts into one or more "billing cycles" based on user defined criteria.                                                                                                                                                                                                                                                                                                          |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Provides the facility to charge interest on arrears amount subject to certain user defined provisions and according to user maintainable rates.                                                                                                                                                                                                                                           |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Functionality is required to raise debit and credit transactions which are updated to a Debtor account. The functionality must provide for the following transaction sources:                                                                                                                                                                                                             |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Calculated transactions - these transactions will be the result of a calculation that is subject to user defined business rules to determine the tariff to be used, special conditions that may apply to be used, discounts or rebates to be applied etc.;                                                                                                                                |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Manually input transactions - these transactions are captured by a user and will reflect all the details of the transaction;                                                                                                                                                                                                                                                              |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Electronic transactions - these transactions are received electronically, which then must be identified and raised to the relevant Debtor account.                                                                                                                                                                                                                                        |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Transactions will be classified by type e.g. billing transaction, receipt transaction, journal transaction etc. The definition of a transaction type must be user maintainable.                                                                                                                                                                                                           |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | All transactions, regardless of type and origin, must be date/time stamped and have the user/origin included in the record. A narration / description field must be available whereby a short description of the transaction can be recorded.                                                                                                                                             |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |



# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process                      | Sub-Process | Legislative or Business Requirement                                                                                                                                                                                                                                                                                                                 | System / Applications minimum functionality                                                                                                                                                                                                                                                                          | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility                                                                 | Agreed action                                                                  | Implementation date |
|---------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>           |             |                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                      |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Functionality is required to correct and recalculate incorrect accounts with full audit trail of actions taken to rectify the error. This could include the recalculation of interest over different financial periods at different rates. (MISA section 95).                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Account maintenance functionality is required to generate the necessary transactions to correct accounts which are in error by an authorised user with a full audit trail and maintenance report of actions taken to rectify the error. (MISA section 95)                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Account maintenance functionality must produce 'hard copy' of all transactions generated to rectify the account to enable the user to verify and 'sign off' the action taken.                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Functionality is required to categorise Debtors and Properties by a set of user defined parameters. The categories are used to create subsets of the Debtor Master for reporting, to establish appropriate tariffs and to determine billing cycles (MPRA section 3(3)(c)).                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Functionality is required to process different Debtor and property categories according to different business rule or time frames.                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Tariffs are stored by effective date from inception and all history is retained to enable recalculation of accounts over even different tariff periods.                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Functionality is required for the system to automatically apply new tariffs from the effective date specified in the tariff record. At this time the 'current' tariff will receive a status of 'expired' and the 'new' tariff becomes 'current'.                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | It is important to note that in all areas of revenue calculation, rebates and/or exemptions may be applied based on a single or on multiple criteria which may be applied to the Debtor account in an 'and' or 'context'. The Solution must provide the required level of flexibility to cater for these variations. | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Miscellaneous Charges: Certain miscellaneous charges may be raised at regular intervals (monthly, quarterly, annually) and fixed periods whilst others are raised on an ad hoc basis with automated escalation dates and percentages.                                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
| Meter Management (credit and prepaid) |             | Functionality is required to link the numbered meter that is used to measure the consumption of services to the erf/property on which the meter is installed. It is important to note that there may well be more than one meter per erf/property.                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to categorise meters.                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | The Solution must be able to record the relationship of each meter to the property and track meter readings and relevant history of each meter individually.                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to link the Debtor to the numbered meter that is used to measure the Debtor consumption of services. It is important to note that a Debtor may well be linked to a number of meters (E.g. a landlord with a number of leased properties). (MISA section 95d).                                                             | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to create and maintain practical and efficient meter reading routes.                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | <b>Functionality is required to capture and record the meter reading and the date on which the meter was read. At least the following methods of capture must be provided, namely:</b>                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Capture via standard keyboard entry.                                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Receiving meter readings electronically from a third party interface. Automated uploading and validation will be required.                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Meter readings must be retained at a transaction level and may not be overwritten, deleted or adjusted. Errors must be rectified by entering a cancelling entry and entering the correct reading.                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to calculate charges for services consumed according to user defined algorithm which may contain a number of variable factors in order to determine the correct tariffs to apply.                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to raise the charges against a debtor's account according to a user defined billing cycle (which may coincide with the meter reading cycle for an area).                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | In the event of a meter being read 'out of cycle' this charges may be raised to the debtors account on an 'ad hoc' basis. These charges raised must be visible on the debtor's account immediately, but will not generate an invoice immediately as it will be included on the standard invoice/ statement generated during the next billing cycle. | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | In the event that a meter reading is not received, functionality is required to calculate an estimated consumption, according to a user maintained algorithm.                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to recalculate an account from all meter transaction history, taking into account any tariff changes, or from a specific starting point in the history on an ad hoc basis with the option to accept or discard the result. (i.e. the recalculation will be regarded as a 'what if' with the option to make it 'live').    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Meter management system must be integrated/ interfaced with the Billing Component.                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | <b>Prepaid electricity meters:</b>                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Norambuho Zwane                                                                                                        | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality that is an integral part of the Billing interface to its prepaid vendor;                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Norambuho Zwane                                                                                                        | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Automated blocking and answer set off functionality is required.                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Water inventory managing.                                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to manage an inventory of Water Meters. This to be work flowed as certain steps are dependent on others.                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | <b>Reports/ extracts including but not limited to:</b>                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Water Meter maintenance management;                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Various statistical extracts and reports.                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |