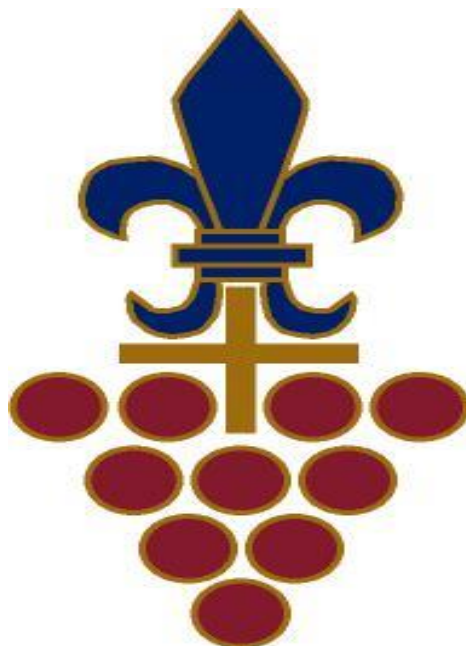


**APPENDIX 1**

# **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 Draft High Level Budget Summary, as set out in APPENDIX 1 – PART 1 – SECTION C; be approved for public participation and comment;
- b) that the Draft Annual Budget Tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX 1 – PART 1 – SECTION D, be approved for public participation and comment;
- 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 for public participation and comment;
- d) that the proposed draft 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 for public participation and comment;
- e) that the proposed amendments to existing budget related policies and other policies as set out in APPENDICES 4 - 36, be approved for public participation and comment.
- 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 millions of which R186 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 and 134 that was published to guide the MTREF for 2026/2027 to 2028/2029 as set out in APPENDICES 37- 38.

**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 six 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 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 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 are 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 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 652 455 261 of which R3 073 153 410 (84%), is allocated to the operating budget and R579 301 851 (16%) to capital investment.

**OPERATING BUDGET – REVENUE**

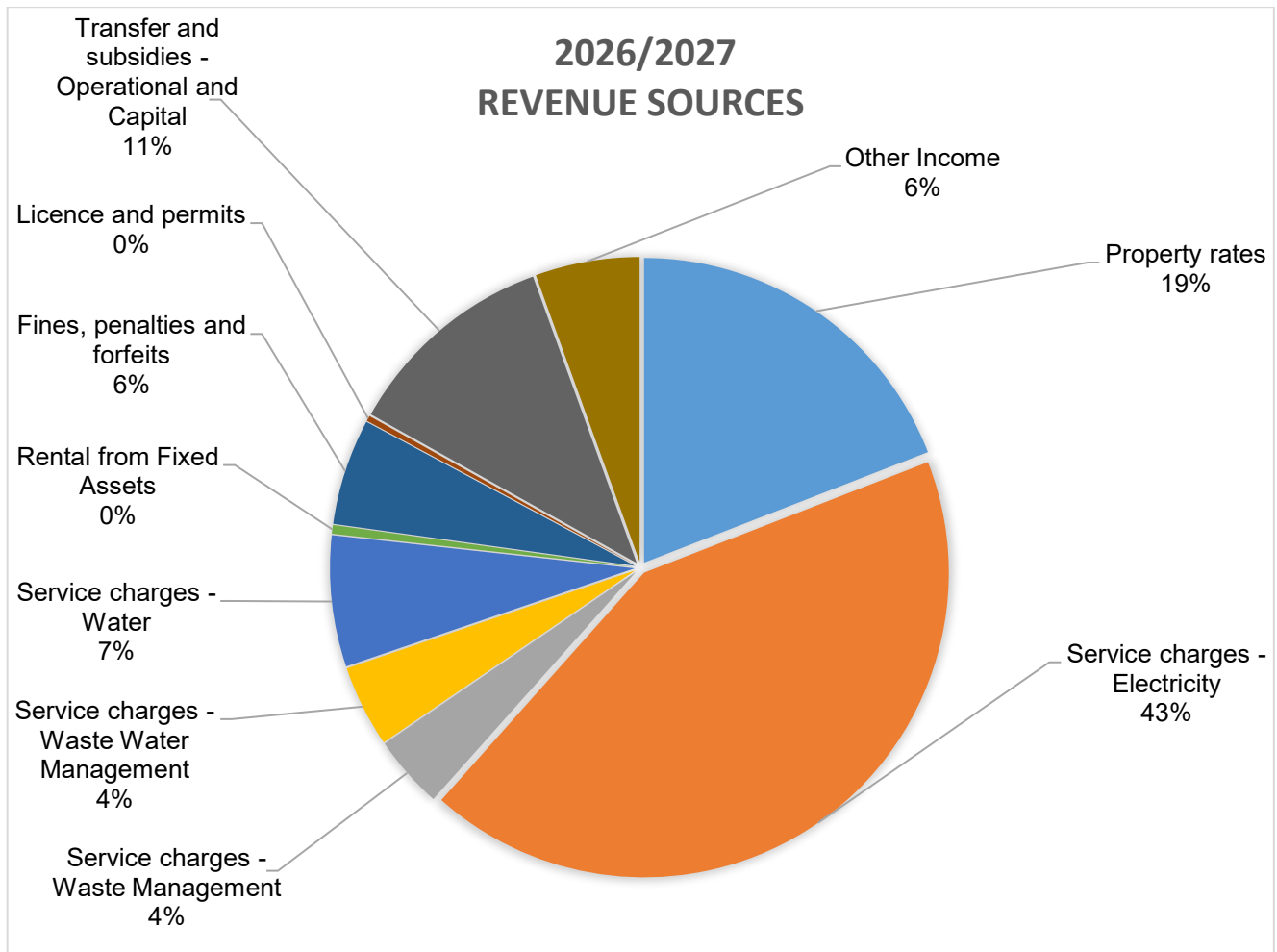
Overall revenue budget increase was limited to 6.71% resulting in annual operating revenue increasing from R3 015 248 785 in 2025/2026 to R 3 232 283 773 in 2026/2027. Taking cognisance of the economic conditions, the resultant low employment levels and levels of disposable income, it was important to 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          | 366 921 043          | 1,37%        |
| Other Income                                     | 174 374 318          | 178 757 101          | 2,45%        |
| <b>Total Operating Revenue</b>                   | <b>3 015 248 785</b> | <b>3 232 283 773</b> | <b>6,71%</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 is classified as an economical service. This means that the service charges for sanitation must cover the cost of providing the service, i.e. it must at least break even. This tariff increase is necessitated by operational requirements, maintenance of existing aging infrastructure, new infrastructure financing/provision and to ensure that the service is delivered in a sustainable manner. **It is however important to note that the proposed revenue as per table A4 (Appendix 1 – Part 1 – Section D) is based on the anticipated actual performance of the income to be derived in 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.

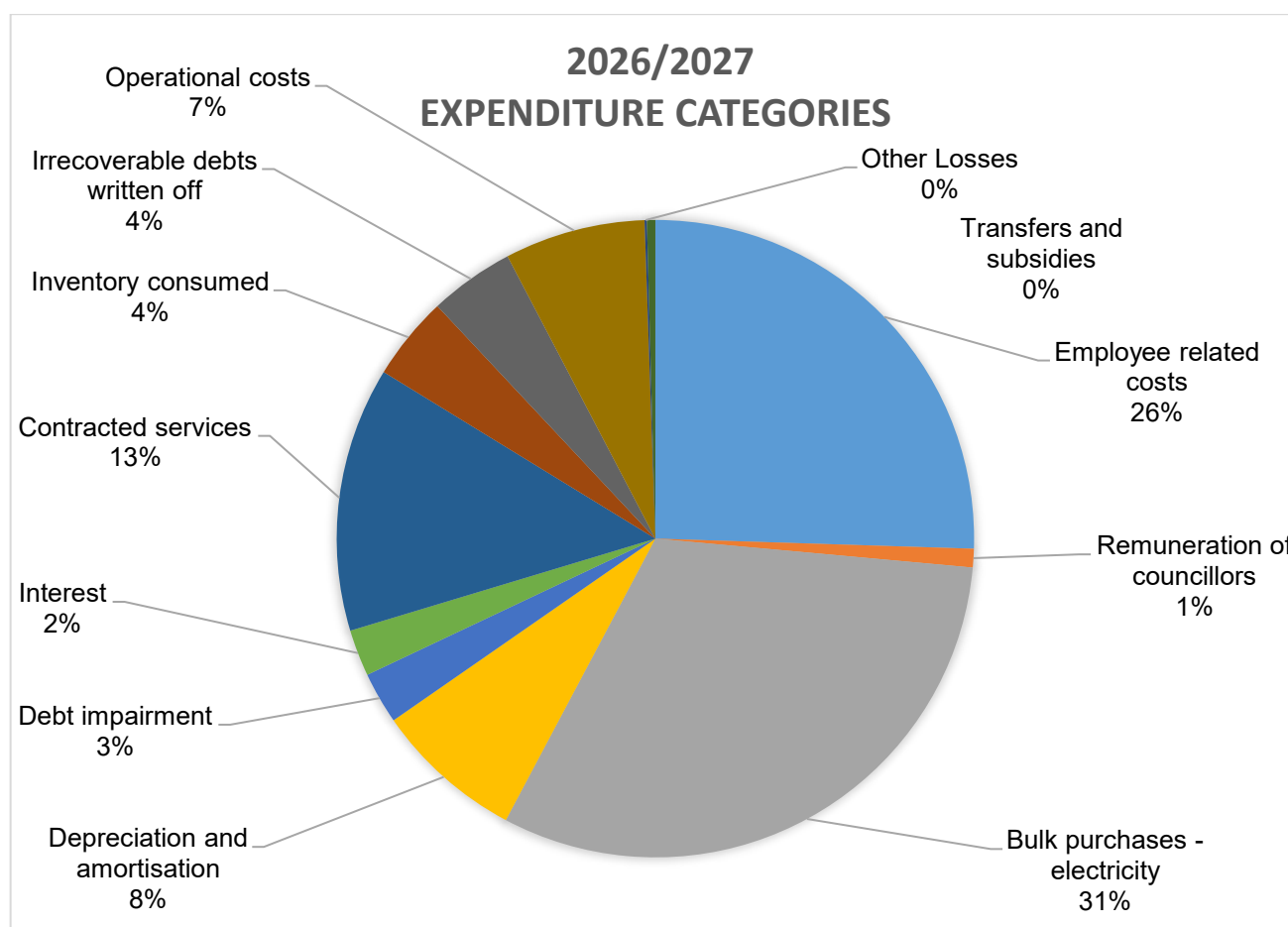
**OPERATING BUDGET - EXPENDITURE**

The budget sees an increase in annual operating expenditure from R2 831 662 033 in 2025/2026 to R 3 073 153 410 in 2026/2027. This 7.86% 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          | 412 340 065          | 11,66%         |
| 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          | 219 377 793          | -2.45%         |
| Other Losses                    | 630 000              | 3 539 938            | 82.20%         |
| Transfers and subsidies         | 14 047 829           | 13 057 099           | -7,59%         |
| <b>Total Expenditure</b>        | <b>2 831 662 033</b> | <b>3 073 153 410</b> | <b>7,86%</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.

### **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         | 33 255 500         | -3,57%         |
| Infrastructure Services           | 404 059 707        | 445 464 569        | 10,25%         |
| Corporate Services                | 31 663 619         | 52 100 000         | 64,54%         |
| Community and Protection Services | 120 385 127        | 44 521 782         | -63,02%        |
| 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>2025/2027</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> |
|-------------------|--------------------|--------------------|--------------------|

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 Development | 66 431 638                        | 157 986 236                            | 33 255 500                           | 191 241 736               |
| Infrastructure Services           | 2 167 419 660                     | 1 853 970 868                          | 445 464 569                          | 2 299 435 437             |
| Corporate Services                | 13 501 906                        | 257 800 992                            | 52 100 000                           | 309 900 992               |
| Community and Protection Services | 220 326 810                       | 618 564 546                            | 44 521 782                           | 663 086 328               |
| Financial Services                | 764 603 759                       | 161 735 160                            | 3 900 000                            | 165 635 160               |
| <b>Total</b>                      | <b>3 232 283 773</b>              | <b>3 073 153 410</b>                   | <b>579 301 851</b>                   | <b>3 652 455 261</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 | Table A5  |
| and funding                                                     |           |
| Budgeted Financial Position                                     | Table A6  |
| Budgeted Cash flows                                             | Table A7  |
| Cash backed reserves/accumulated surplus reconciliation         | Table A8  |
| Asset Management                                                | Table A9  |
| Basic Service Delivery Measurement                              | Table A10 |

The information displayed in the “Adjusted Budget” column for the 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            | 448 917            | 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          | 1 086 685          | 1 863 401                                           | 2 037 668              | 2 229 208              |
| Investment revenue                                       | 42 250           | 57 312           | 61 434             | 63 980               | 52 980           | 52 980             | 35 500             | 51 306                                              | 48 869                 | 46 548                 |
| Transfer and subsidies - Operational                     | 211 295          | 219 260          | 234 414            | 260 585              | 265 780          | 265 780            | 246 745            | 287 176                                             | 291 751                | 319 324                |
| Other own revenue                                        | 258 294          | 301 283          | 332 917            | 310 802              | 317 802          | 317 802            | 234 786            | 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>2 624 600</b>   | <b>2 869 321</b>     | <b>2 919 127</b> | <b>2 919 127</b>   | <b>2 052 634</b>   | <b>3 152 539</b>                                    | <b>3 382 581</b>       | <b>3 656 138</b>       |
| Employee costs                                           | 537 672          | 621 335          | 656 986            | 713 412              | 718 811          | 718 811            | 513 203            | 783 788                                             | 826 676                | 882 800                |
| Remuneration of councillors                              | 22 765           | 22 620           | 22 989             | 24 593               | 24 593           | 24 593             | 20 541             | 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                                              | 87 391                 | 89 203                 |
| Inventory consumed and bulk purchases                    | 608 174          | 724 599          | 856 759            | 928 091              | 995 692          | 995 692            | 560 643            | 1 093 536                                           | 1 194 865              | 1 305 311              |
| Transfers and subsidies                                  | 17 758           | 21 324           | 17 868             | 22 631               | 14 048           | 14 048             | 7 830              | 13 057                                              | 13 841                 | 14 671                 |
| Other expenditure                                        | 374 422          | 467 972          | 655 539            | 732 522              | 770 783          | 770 783            | 297 190            | 848 429                                             | 873 171                | 907 554                |
| <b>Total Expenditure</b>                                 | <b>1 853 969</b> | <b>2 130 168</b> | <b>2 489 758</b>   | <b>2 724 858</b>     | <b>2 820 838</b> | <b>2 820 838</b>   | <b>1 555 225</b>   | <b>3 073 153</b>                                    | <b>3 263 760</b>       | <b>3 475 997</b>       |
| <b>Surplus/(Deficit)</b>                                 | <b>248 591</b>   | <b>221 277</b>   | <b>134 842</b>     | <b>144 463</b>       | <b>98 289</b>    | <b>98 289</b>      | <b>497 409</b>     | <b>79 385</b>                                       | <b>118 821</b>         | <b>180 141</b>         |
| Transfers and subsidies - capital (monetary allocations) | 100 312          | 106 864          | 125 957            | 98 415               | 96 121           | 96 121             | 46 559             | 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>265 480</b>     | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>543 968</b>     | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</b>         |
| Share of surplus/ (deficit) of associate                 | —                | —                | —                  | —                    | —                | —                  | —                  | —                                                   | —                      | —                      |
| <b>Surplus/(Deficit) for the year</b>                    | <b>348 925</b>   | <b>375 578</b>   | <b>265 480</b>     | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>543 968</b>     | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</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>251 041</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            | 64 830             | 89 351                                              | 122 438                | 83 421                 |
| Borrowing                                                | 84 534           | 137 920          | 109 725            | 198 019              | 198 019          | 198 019            | 63 591             | 186 966                                             | 197 379                | 97 224                 |
| Internally generated funds                               | 115 645          | 164 073          | 201 145            | 325 835              | 294 391          | 294 391            | 122 619            | 302 984                                             | 290 214                | 340 126                |
| <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>251 041</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          | 1 002 035          | 932 399              | 865 999          | 865 999            | 1 449 464          | 568 344                                             | 566 761                | 599 486                |
| Total non current assets                                 | 5 652 855        | 5 881 302        | 6 176 431          | 7 047 276            | 6 999 781        | 6 999 781          | 6 716 283          | 6 959 961                                           | 6 986 035              | 6 889 654              |
| Total current liabilities                                | 625 135          | (409 104)        | 505 242            | 498 267              | 429 324          | 429 324            | 504 399            | 108 271                                             | 72 905                 | 19 498                 |
| Total non current liabilities                            | 532 997          | 636 707          | 617 437            | 1 168 172            | 1 166 288        | 1 166 288          | 592 443            | 984 061                                             | 984 540                | 919 830                |
| Community wealth/Equity                                  | 5 776 460        | 6 021 450        | 6 276 842          | 6 313 236            | 6 270 167        | 6 270 167          | 6 277 096          | 6 435 972                                           | 6 495 351              | 6 549 811              |
| <b>Cash flows</b>                                        |                  |                  |                    |                      |                  |                    |                    |                                                     |                        |                        |
| Net cash from (used) operating                           | 1 813 130        | (239 170)        | (1 375 344)        | 572 998              | 455 345          | 455 345            | (4 821 530)        | 527 751                                             | 569 296                | 627 898                |
| Net cash from (used) investing                           | (13 847)         | 1 900            | 14 189             | (4 599)              | (4 599)          | (4 599)            | 21 622             | (666 197)                                           | (701 535)              | (598 887)              |
| Net cash from (used) financing                           | (47 400)         | (192 783)        | (70 432)           | 135 804              | 135 804          | 135 804            | (35 134)           | 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>(825 193)</b>   | <b>1 383 010</b>     | <b>1 265 357</b> | <b>1 265 357</b>   | <b>(4 285 539)</b> | <b>534 565</b>                                      | <b>523 944</b>         | <b>607 339</b>         |
| <b>Cash backing/surplus reconciliation</b>               |                  |                  |                    |                      |                  |                    |                    |                                                     |                        |                        |
| Cash and investments available                           | 2 195 283        | 148 656          | (825 193)          | 1 383 010            | 1 265 357        | 1 265 357          | (4 285 539)        | 534 565                                             | 523 944                | 607 339                |
| Application of cash and investments                      | 409 021          | 455 011          | 535 963            | 383 705              | 358 040          | 569 225            | 951 589            | 527 639                                             | 498 289                | 510 760                |
| <b>Balance - surplus (shortfall)</b>                     | <b>1 786 262</b> | <b>(306 355)</b> | <b>(1 361 155)</b> | <b>999 306</b>       | <b>907 317</b>   | <b>696 132</b>     | <b>(5 237 128)</b> | <b>6 926</b>                                        | <b>25 655</b>          | <b>96 579</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              | 372 592          | 372 592            |                    | 326 753                                             | 252 535                | 206 228                |
| Repairs and Maintenance                                  | 84 992           | 123 724          | 107 227            | 150 852              | 143 613          | 143 613            |                    | 160 954                                             | 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)          |                    | 66 056                                              | (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:                                                   | 1                | 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:                                                  | 4                | 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 |
| <b>R thousand</b>                                 | <b>1</b> |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <b>Revenue - Functional</b>                       |          |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <i><b>Governance and administration</b></i>       |          | <b>585 336</b>   | <b>673 990</b>   | <b>720 352</b>   | <b>743 393</b>       | <b>739 072</b>   | <b>739 072</b>     | <b>778 106</b>                                      | <b>816 882</b>         | <b>858 151</b>         |
| Executive and council                             |          | 624              | 846              | 980              | 3 585                | 3 503            | 3 503              | 725                                                 | 761                    | 799                    |
| Finance and administration                        |          | 584 162          | 673 144          | 719 372          | 739 808              | 735 569          | 735 569            | 777 381                                             | 816 121                | 857 351                |
| Internal audit                                    |          | 550              | —                | —                | —                    | —                | —                  | —                                                   | —                      | —                      |
| <i><b>Community and public safety</b></i>         |          | <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>266 413</b>                                      | <b>294 680</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                 |
| 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             | 47 760                                              | 67 372                 | 75 004                 |
| Health                                            |          | —                | —                | —                | —                    | —                | —                  | —                                                   | —                      | —                      |
| <i><b>Economic and environmental services</b></i> |          | <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>103 573</b>                                      | <b>88 403</b>          | <b>99 540</b>          |
| Planning and development                          |          | 94 388           | 87 028           | 98 633           | 81 016               | 89 839           | 89 839             | 87 776                                              | 71 794                 | 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                  |
| <i><b>Trading services</b></i>                    |          | <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              |
| 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                |
| <i><b>Other</b></i>                               | <b>4</b> | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>—</b>             | <b>—</b>         | <b>—</b>           | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b>Total Revenue - Functional</b>                 | <b>2</b> | <b>2 202 895</b> | <b>2 505 746</b> | <b>2 755 238</b> | <b>2 967 736</b>     | <b>3 015 249</b> | <b>3 015 249</b>   | <b>3 232 284</b>                                    | <b>3 482 269</b>       | <b>3 748 967</b>       |
| <b>Expenditure - Functional</b>                   |          |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| <i><b>Governance and administration</b></i>       |          | <b>277 528</b>   | <b>311 190</b>   | <b>367 218</b>   | <b>397 039</b>       | <b>401 777</b>   | <b>401 777</b>     | <b>433 973</b>                                      | <b>458 123</b>         | <b>480 963</b>         |
| Executive and council                             |          | 37 415           | 31 655           | 32 505           | 39 693               | 39 695           | 39 695             | 44 404                                              | 46 662                 | 49 922                 |
| Finance and administration                        |          | 226 678          | 273 417          | 329 411          | 349 590              | 354 124          | 354 124            | 381 307                                             | 402 672                | 421 745                |
| Internal audit                                    |          | 13 434           | 6 117            | 5 302            | 7 756                | 7 958            | 7 958              | 8 262                                               | 8 789                  | 9 297                  |
| <i><b>Community and public safety</b></i>         |          | <b>475 410</b>   | <b>464 199</b>   | <b>535 232</b>   | <b>639 347</b>       | <b>652 198</b>   | <b>652 198</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               | 58 477           | 58 477             | 60 905                                              | 62 143                 | 65 067                 |
| Sport and recreation                              |          | 46 247           | 65 089           | 73 303           | 81 539               | 81 004           | 81 004             | 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               | 66 888           | 66 888             | 84 923                                              | 80 593                 | 88 014                 |
| Health                                            |          | —                | —                | —                | —                    | —                | —                  | —                                                   | —                      | —                      |
| <i><b>Economic and environmental services</b></i> |          | <b>155 165</b>   | <b>150 257</b>   | <b>161 639</b>   | <b>186 646</b>       | <b>190 545</b>   | <b>190 545</b>     | <b>205 560</b>                                      | <b>209 789</b>         | <b>229 142</b>         |
| Planning and development                          |          | 73 391           | 66 941           | 78 879           | 87 905               | 90 604           | 90 604             | 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                 |
| <i><b>Trading services</b></i>                    |          | <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>1 865 178</b>       | <b>2 000 686</b>       |
| Energy sources                                    |          | 650 457          | 773 277          | 900 255          | 960 718              | 1 030 602        | 1 030 602          | 1 128 022                                           | 1 240 884              | 1 405 484              |
| Water management                                  |          | 140 964          | 188 552          | 174 987          | 185 692              | 178 778          | 178 778            | 195 150                                             | 203 879                | 188 604                |
| Waste water management                            |          | 174 410          | 185 999          | 199 254          | 217 041              | 216 977          | 216 977            | 241 341                                             | 253 659                | 242 382                |
| Waste management                                  |          | 77 088           | 169 268          | 161 262          | 154 598              | 160 785          | 160 785            | 159 074                                             | 166 756                | 164 215                |
| <i><b>Other</b></i>                               | <b>4</b> | <b>—</b>         | <b>—</b>         | <b>—</b>         | <b>—</b>             | <b>—</b>         | <b>—</b>           | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b>Total Expenditure - Functional</b>             | <b>3</b> | <b>1 951 023</b> | <b>2 242 742</b> | <b>2 499 847</b> | <b>2 741 081</b>     | <b>2 831 662</b> | <b>2 831 662</b>   | <b>3 073 153</b>                                    | <b>3 263 760</b>       | <b>3 475 997</b>       |
| <b>Surplus/(Deficit) for the year</b>             |          | <b>251 872</b>   | <b>263 003</b>   | <b>255 391</b>   | <b>226 656</b>       | <b>183 587</b>   | <b>183 587</b>     | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</b>         |

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>720 352</b>  | <b>743 393</b>       | <b>739 072</b>  | <b>739 072</b>     | <b>778 106</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         | 719 372         | 739 808              | 735 569         | 735 569            | 777 381                                             | 816 121                | 857 351                |
| Administrative and Corporate Support                             |          | 83              | -               | 16              | 30                   | 30              | 30                 | 32                                                  | 33                     | 35                     |
| Asset Management                                                 |          | -               | -               | 32              | -                    | -               | -                  | -                                                   | -                      | -                      |
| Finance                                                          |          | 573 035         | 660 593         | 706 055         | 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              | 1 141                                               | 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>266 413</b>                                      | <b>294 680</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                     |
| Provincial Cultural Matters                                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |



| Functional Classification Description<br><br>R thousand       | Ref<br><br>1 | 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 |
| 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             | 47 760                                              | 67 372                 | 75 004                 |
| Housing                                                       |              | 10 652          | 10 440          | 19 288          | 40 102               | 36 069          | 36 069             | 47 760                                              | 67 372                 | 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>103 573</b>                                      | <b>88 403</b>          | <b>99 540</b>          |
| Planning and development                                      |              | <b>94 388</b>   | <b>87 028</b>   | <b>98 633</b>   | <b>81 016</b>        | <b>89 839</b>   | <b>89 839</b>      | <b>87 776</b>                                       | <b>71 794</b>          | <b>73 422</b>          |
| 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             | 69 104                                              | 53 312                 | 54 016                 |
| Provincial Planning                                           |              | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Support to Local Municipalities                               |              | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Road transport                                                |              | <b>10 106</b>   | <b>16 733</b>   | <b>21 370</b>   | <b>13 547</b>        | <b>13 547</b>   | <b>13 547</b>      | <b>14 159</b>                                       | <b>14 889</b>          | <b>24 312</b>          |
| Public Transport                                              |              | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                 |

| Functional Classification 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 | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <i>Taxi Ranks</i>                                            |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Environmental protection                                     |     | 1 121           | 922             | 530             | 1 560                | 1 560           | 1 560              | 1 638                                               | 1 720                  | 1 806                  |
| <i>Biodiversity and Landscape</i>                            |     | 989             | 886             | 493             | 1 503                | 1 503           | 1 503              | 1 578                                               | 1 657                  | 1 739                  |
| <i>Coastal Protection</i>                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Indigenous Forests</i>                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Nature Conservation</i>                                   |     | 131             | 36              | 37              | 58                   | 58              | 58                 | 61                                                  | 64                     | 67                     |
| <i>Pollution Control</i>                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Soil Conservation</i>                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <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              |
| <i>Electricity</i>                                           |     | 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              |
| <i>Street Lighting and Signal Systems</i>                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Nonelectric Energy</i>                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water management                                             |     | 174 366         | 220 201         | 245 639         | 236 747              | 249 247         | 249 247            | 262 098                                             | 275 394                | 289 445                |
| <i>Water Treatment</i>                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Water Distribution</i>                                    |     | 174 366         | 220 201         | 245 639         | 236 747              | 249 247         | 249 247            | 262 098                                             | 275 394                | 289 445                |
| <i>Water Storage</i>                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Waste water management                                       |     | 151 140         | 170 215         | 165 340         | 172 165              | 172 165         | 172 165            | 182 889                                             | 194 238                | 206 292                |
| <i>Public Toilets</i>                                        |     | 8 020           | 8 430           | 9 207           | 9 934                | 9 934           | 9 934              | 10 728                                              | 11 587                 | 12 514                 |
| <i>Sewerage</i>                                              |     | 53 647          | 60 674          | 69 430          | 74 609               | 74 609          | 74 609             | 79 004                                              | 83 658                 | 88 587                 |
| <i>Storm Water Management</i>                                |     | 1 624           | 646             | 680             | 1 860                | 1 860           | 1 860              | 1 953                                               | 2 051                  | 2 154                  |
| <i>Waste Water Treatment</i>                                 |     | 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                |
| <i>Recycling</i>                                             |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <i>Solid Waste Disposal (Landfill Sites)</i>                 |     | 3 938           | 3 551           | 1 007           | 3 634                | 3 634           | 3 634              | 3 852                                               | 4 084                  | 4 329                  |
| <i>Solid Waste Removal</i>                                   |     | 126 855         | 185 579         | 135 716         | 140 858              | 145 818         | 145 818            | 155 451                                             | 167 217                | 169 571                |
| <i>Street Cleaning</i>                                       |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Other</b>                                                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Abattoirs                                                    |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Air Transport                                                |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Forestry                                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Licensing and Regulation                                     |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Markets                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Tourism                                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Revenue - Functional</b>                            | 2   | 2 202 895       | 2 505 746       | 2 755 238       | 2 967 736            | 3 015 249       | 3 015 249          | 3 232 284                                           | 3 482 269              | 3 748 967              |
| <b>Expenditure - Functional</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Municipal governance and administration</b>               |     | 277 528         | 311 190         | 367 218         | 397 039              | 401 777         | 401 777            | 433 973                                             | 458 123                | 480 963                |
| Executive and council                                        |     | 37 415          | 31 655          | 32 505          | 39 693               | 39 695          | 39 695             | 44 404                                              | 46 662                 | 49 922                 |
| <i>Mayor and Council</i>                                     |     | 29 942          | 30 885          | 27 972          | 32 476               | 32 394          | 32 394             | 39 028                                              | 40 933                 | 43 822                 |
| <i>Municipal Manager, Town Secretary and Chief Executive</i> |     | 7 473           | 771             | 4 533           | 7 217                | 7 302           | 7 302              | 5 376                                               | 5 729                  | 6 100                  |
| Finance and administration                                   |     | 226 678         | 273 417         | 329 411         | 349 590              | 354 124         | 354 124            | 381 307                                             | 402 672                | 421 745                |
| <i>Administrative and Corporate Support</i>                  |     | 17 564          | 16 177          | 29 077          | 20 812               | 20 752          | 20 752             | 27 525                                              | 29 342                 | 31 294                 |
| <i>Asset Management</i>                                      |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |

| 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Finance                                                          |          | 102 848         | 122 144         | 148 830         | 130 464              | 132 355         | 132 355            | 145 204                                             | 155 047                | 160 672                |
| Fleet Management                                                 |          | 3 918           | 2 400           | 3 585           | 3 191                | 3 167           | 3 167              | 3 016                                               | 3 115                  | 3 235                  |
| Human Resources                                                  |          | 39 915          | 47 432          | 46 697          | 88 176               | 84 147          | 84 147             | 88 817                                              | 94 596                 | 100 778                |
| Information Technology                                           |          | 43 527          | 41 070          | 41 577          | 48 918               | 48 978          | 48 978             | 50 580                                              | 52 234                 | 54 026                 |
| Legal Services                                                   |          | 7 099           | 6 775           | 13 333          | 7 582                | 12 582          | 12 582             | 10 817                                              | 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>652 198</b>  | <b>652 198</b>     | <b>710 032</b>                                      | <b>730 669</b>         | <b>765 206</b>         |
| Community and social services                                    |          | <b>43 149</b>   | <b>39 126</b>   | <b>29 809</b>   | <b>57 081</b>        | <b>58 477</b>   | <b>58 477</b>      | <b>60 905</b>                                       | <b>62 143</b>          | <b>65 067</b>          |
| Aged Care                                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Agricultural                                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Animal Care and Diseases                                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Cemeteries, Funeral Parlours and Crematoriums                    |          | 4 739           | 5 881           | (13 316)        | 6 813                | 6 853           | 6 853              | 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                                             |          | <b>46 247</b>   | <b>65 089</b>   | <b>73 303</b>   | <b>81 539</b>        | <b>81 004</b>   | <b>81 004</b>      | <b>86 196</b>                                       | <b>89 869</b>          | <b>94 864</b>          |
| Beaches and Jetties                                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Casinos, Racing, Gambling, Wagering                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community Parks (including Nurseries)                            |          | 27 562          | 43 591          | 46 932          | 54 676               | 53 740          | 53 740             | 57 946                                              | 60 014                 | 63 408                 |
| 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                |

| Functional Classification Description<br><br>R thousand       | Ref<br><br>1 | 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 |
| 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                                                       |              | 38 696           | 32 559           | 41 591           | 63 247               | 66 888           | 66 888             | 84 923                                              | 80 593                 | 88 014                 |
| Housing                                                       |              | 25 190           | 20 928           | 28 785           | 49 136               | 48 949           | 48 949             | 66 400                                              | 61 258                 | 68 571                 |
| Informal Settlements                                          |              | 13 506           | 11 631           | 12 806           | 14 111               | 17 939           | 17 939             | 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>190 545</b>   | <b>190 545</b>     | <b>205 560</b>                                      | <b>209 789</b>         | <b>229 142</b>         |
| Planning and development                                      |              | 73 391           | 66 941           | 78 879           | 87 905               | 90 604           | 90 604             | 98 780                                              | 99 021                 | 105 267                |
| 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               | 47 211           | 47 211             | 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                                                |              | 65 413           | 68 004           | 66 783           | 77 812               | 78 512           | 78 512             | 84 070                                              | 87 720                 | 99 590                 |
| 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                                      |              | 16 362           | 15 312           | 15 977           | 20 929               | 21 429           | 21 429             | 22 710                                              | 23 049                 | 24 285                 |
| Biodiversity and Landscape                                    |              | 14 926           | 14 367           | 14 867           | 18 972               | 19 472           | 19 472             | 20 617                                              | 20 943                 | 22 084                 |
| Coastal Protection                                            |              | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Indigenous Forests                                            |              | -                | -                | -                | -                    | -                | -                  | -                                                   | -                      | -                      |
| Nature Conservation                                           |              | 1 436            | 946              | 1 110            | 1 957                | 1 957            | 1 957              | 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>1 865 178</b>       | <b>2 000 686</b>       |
| Energy sources                                                |              | 650 457          | 773 277          | 900 255          | 960 718              | 1 030 602        | 1 030 602          | 1 128 022                                           | 1 240 884              | 1 405 484              |

| 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> |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| Electricity                           |          | 650 457          | 773 277          | 900 255          | 960 718              | 1 030 602        | 1 030 602          | 1 128 022                                           | 1 240 884              | 1 405 484              |
| Street Lighting and Signal Systems    |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Nonelectric Energy                    |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Water management                      |          | 140 964          | 188 552          | 174 987          | 185 692              | 178 778          | 178 778            | 195 150                                             | 203 879                | 188 604                |
| Water Treatment                       |          | 8 470            | 16 222           | 10 060           | 19 672               | 18 030           | 18 030             | 20 217                                              | 21 508                 | 22 574                 |
| Water Distribution                    |          | 124 228          | 163 790          | 157 003          | 156 306              | 149 144          | 149 144            | 164 781                                             | 171 796                | 154 957                |
| Water Storage                         |          | 8 266            | 8 540            | 7 924            | 9 715                | 11 605           | 11 605             | 10 152                                              | 10 574                 | 11 073                 |
| Waste water management                |          | 174 410          | 185 999          | 199 254          | 217 041              | 216 977          | 216 977            | 241 341                                             | 253 659                | 242 382                |
| 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             | 94 522                                              | 96 667                 | 78 946                 |
| 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            | 159 074                                             | 166 756                | 164 215                |
| Recycling                             |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| Solid Waste Disposal (Landfill Sites) |          | (1 795)          | 68 623           | 62 074           | 63 720               | 73 680           | 73 680             | 63 272                                              | 67 978                 | 63 154                 |
| Solid Waste Removal                   |          | 63 347           | 80 268           | 85 145           | 68 563               | 65 178           | 65 178             | 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>                          |          | –                | –                | –                | –                    | –                | –                  | –                                                   | –                      | –                      |
| 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>2 499 847</b> | <b>2 741 081</b>     | <b>2 831 662</b> | <b>2 831 662</b>   | <b>3 073 153</b>                                    | <b>3 263 760</b>       | <b>3 475 997</b>       |
| <b>Surplus/(Deficit) for the year</b> |          | <b>251 872</b>   | <b>263 003</b>   | <b>255 391</b>   | <b>226 656</b>       | <b>183 587</b>   | <b>183 587</b>     | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</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             | 66 432                                              | 85 854                 | 94 410                 |
| Vote 3 - INFRASTRUCTURE SERVICES              |     | 1 406 348        | 1 634 943        | 1 798 976        | 1 962 772            | 2 006 515        | 2 006 515          | 2 167 420                                           | 2 350 467              | 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             | 13 502                                              | 14 177                 | 14 886                 |
| Vote 6 - FINANCIAL SERVICES                   |     | 573 229          | 650 162          | 706 399          | 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>2 755 238</b> | <b>2 967 736</b>     | <b>3 015 249</b> | <b>3 015 249</b>   | <b>3 232 284</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                                           | 1 997 280              | 2 146 817              |
| 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          | 195 729          | 236 952              | 238 980          | 238 980            | 257 801                                             | 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>2 499 847</b> | <b>2 741 081</b>     | <b>2 831 662</b> | <b>2 831 662</b>   | <b>3 073 153</b>                                    | <b>3 263 760</b>       | <b>3 475 997</b>       |
| <b>Surplus/(Deficit) for the year</b>         | 2   | <b>251 872</b>   | <b>263 003</b>   | <b>255 391</b>   | <b>226 656</b>       | <b>183 587</b>   | <b>183 587</b>     | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</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 |
| R thousand                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Revenue by Vote                                  | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER         |     | 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                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES       |     | 20 817          | 23 224          | 33 291          | 51 760               | 55 266          | 55 266             | 66 432                                              | 85 854                 | 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             | 37 726                                              | 56 950                 | 64 100                 |
|                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 3 - INFRASTRUCTURE SERVICES                 |     | 1 406 348       | 1 634 943       | 1 798 976       | 1 962 772            | 2 006 515       | 2 006 515          | 2 167 420                                           | 2 350 467              | 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             | 69 104                                              | 53 312                 | 54 016                 |
| 3.10 - 6540 CLEANING OF STREETS                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES       |     | 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                  |
| 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                  |

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>                                   |          |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
| 4.9 - 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>13 502</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              | 1 141                                               | 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>706 399</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          | 706 113          | 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>2 755 238</b> | <b>2 967 736</b>     | <b>3 015 249</b> | <b>3 015 249</b>   | <b>3 232 284</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               | 13 982           | 13 982             | 22 792                                              | 24 007                 | 25 404                 |
| 2.2 - 2205 BUILDING CONTROL 4                       |          | 7 728            | 8 604            | 10 109           | 11 450               | 11 450           | 11 450             | 12 393                                              | 13 145                 | 14 038                 |
| 2.3 - 2210 TOWN PLANNING 4 - 5                      |          | 11 141           | 11 950           | 14 657           | 13 526               | 13 526           | 13 526             | 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                 |
| 2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7         |          | 13 506           | 14 520           | 18 080           | 21 401               | 21 696           | 21 696             | 15 801                                              | 14 844                 | 15 280                 |
| 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               | 38 124           | 38 124             | 38 713                                              | 39 293                 | 33 911                 |
| 2.8 - 3783 NEW HOUSING 10                           |          | 12 700           | 11 840           | 14 516           | 22 374               | 23 188           | 23 188             | 40 439                                              | 35 404                 | 48 050                 |



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                                          |          |                  |                  |                  |                      |                  |                    |                                                     |                        |                        |
|                                                     |          | —                | —                | —                | —                    | —                | —                  | —                                                   | —                      | —                      |
|                                                     |          | —                | —                | —                | —                    | —                | —                  | —                                                   | —                      | —                      |
| <b>Vote 3 - INFRASTRUCTURE SERVICES</b>             |          | <b>1 168 066</b> | <b>1 425 261</b> | <b>1 538 143</b> | <b>1 636 653</b>     | <b>1 706 900</b> | <b>1 706 900</b>   | <b>1 853 971</b>                                    | <b>1 997 280</b>       | <b>2 146 817</b>       |
| 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              | 999 683          | 999 683            | 1 093 472                                           | 1 205 038              | 1 368 136              |
| 3.3 - 6530 REFUSE REMOVAL 60-61                     |          | 64 936           | 148 977          | 150 843          | 135 122              | 142 893          | 142 893            | 139 978                                             | 148 624                | 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            | 202 189                                             | 212 812                | 199 605                |
| 3.6 - 6650 WATER NETWORK                            |          | 140 964          | 188 552          | 174 987          | 185 692              | 178 778          | 178 778            | 195 150                                             | 203 879                | 188 604                |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES          |          | 6 203            | 7 151            | 3 924            | 7 119                | 7 119            | 7 119              | 7 315                                               | 7 480                  | 7 724                  |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS        |          | 14 347           | 15 254           | 10 638           | 13 486               | 13 486           | 13 486             | 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                 |
| <b>Vote 4 - COMMUNITY AND PROTECTION SERVICES</b>   |          | <b>420 645</b>   | <b>411 626</b>   | <b>496 831</b>   | <b>568 393</b>       | <b>578 103</b>   | <b>578 103</b>     | <b>618 565</b>                                      | <b>643 227</b>         | <b>670 872</b>         |
| 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               | 66 835           | 66 835             | 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                | 6 853            | 6 853              | 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                 |
| <b>Vote 5 - CORPORATE SERVICES</b>                  |          | <b>169 238</b>   | <b>179 640</b>   | <b>195 729</b>   | <b>236 952</b>       | <b>238 980</b>   | <b>238 980</b>     | <b>257 801</b>                                      | <b>270 298</b>         | <b>285 324</b>         |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81        |          | 4 591            | 2 836            | 13 757           | 4 708                | 4 648            | 4 648              | 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             | 86 993                                              | 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                | 12 684           | 12 684             | 10 892                                              | 11 336                 | 11 792                 |
| 5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86          |          | 29 942           | 30 885           | 27 972           | 32 476               | 32 394           | 32 394             | 39 028                                              | 40 933                 | 43 822                 |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91             |          | 43 530           | 41 070           | 41 577           | 48 918               | 48 978           | 48 978             | 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                 |
|                                                     |          | —                | —                | —                | —                    | —                | —                  | —                                                   | —                      | —                      |
| <b>Vote 6 - FINANCIAL SERVICES</b>                  |          | <b>90 279</b>    | <b>130 206</b>   | <b>149 803</b>   | <b>144 583</b>       | <b>148 310</b>   | <b>148 310</b>     | <b>161 735</b>                                      | <b>172 259</b>         | <b>179 082</b>         |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93        |          | 75 654           | 115 832          | 131 980          | 115 765              | 118 875          | 118 875            | 128 287                                             | 137 097                | 141 647                |
| 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                | 3 167            | 3 167              | 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>2 499 847</b> | <b>2 741 081</b>     | <b>2 831 662</b> | <b>2 831 662</b>   | <b>3 073 153</b>                                    | <b>3 263 760</b>       | <b>3 475 997</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 |
| R thousand                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Surplus/(Deficit) for the year | 2   | 251 872         | 263 003         | 255 391         | 226 656              | 183 587         | 183 587            | 159 130                                             | 218 509                | 272 970                |

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 |
| R thousand                                                           | 1        |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <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          | 746 562           | 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            | 153 383           | 224 651                                             | 235 883                | 247 677                |
| Service charges - Waste Water Management                             | 2        | 106 739          | 114 952          | 127 606          | 132 113              | 132 113          | 132 113            | 101 973           | 140 040                                             | 148 442                | 157 348                |
| Service charges - Waste Management                                   | 2        | 89 837           | 96 327           | 101 437          | 112 789              | 117 789          | 117 789            | 84 767            | 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             | 26 818            | 34 220                                              | 35 931                 | 37 728                 |
| Agency services                                                      | 2        | 3 438            | 3 697            | 3 817            | 3 961                | 3 961            | 3 961              | 2 972             | 4 159                                               | 4 367                  | 4 586                  |
| Interest                                                             |          | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Interest earned from Receivables                                     | 2        | 16 467           | 23 505           | 26 447           | 18 972               | 18 972           | 18 972             | 16 937            | 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             | 35 500            | 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             | 9 645             | 14 962                                              | 15 710                 | 16 496                 |
| Licence and permits                                                  | 2        | 8 408            | 8 149            | 7 896            | 8 754                | 8 754            | 8 754              | 6 164             | 9 192                                               | 9 652                  | 10 134                 |
| Special rating levies                                                | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Construction Contract Revenue                                        | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Development Charges                                                  | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Operational Revenue                                                  | 2        | 44 608           | 47 734           | 50 025           | 59 231               | 59 231           | 59 231             | 30 503            | 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            | 448 917           | 616 977                                             | 654 218                | 693 712                |
| Surcharges and Taxes                                                 | 2        | (4)              | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Fines, penalties and forfeits                                        | 2        | 146 658          | 166 868          | 187 263          | 173 403              | 173 403          | 173 403            | 134 381           | 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            | 246 745           | 287 176                                             | 291 751                | 319 324                |
| Interest                                                             | 2        | 3 418            | 4 239            | 4 522            | 3 426                | 3 426            | 3 426              | 2 825             | 3 587                                               | 3 874                  | 4 184                  |
| Fuel Levy                                                            | 2        | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Operational Revenue                                                  | 2        | -                | -                | -                | 3 214                | 3 214            | 3 214              | 4 217             | 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                                              |          | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |          | <b>2 102 560</b> | <b>2 351 445</b> | <b>2 624 600</b> | <b>2 869 321</b>     | <b>2 919 127</b> | <b>2 919 127</b>   | <b>2 052 634</b>  | <b>3 152 539</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              | 718 811          | 718 811            | 513 203           | 783 788                                             | 826 676                | 882 800                |
| Remuneration of councillors                                          | 2        | 22 765           | 22 620           | 22 989           | 24 593               | 24 593           | 24 593             | 20 541            | 28 973                                              | 30 422                 | 31 943                 |
| Bulk purchases - electricity                                         | 2        | 521 012          | 626 176          | 763 604          | 805 126              | 875 126          | 875 126            | 494 065           | 962 638                                             | 1 058 902              | 1 164 792              |
| Inventory consumed                                                   | 2,8      | 87 162           | 98 423           | 93 155           | 122 965              | 120 566          | 120 566            | 66 579            | 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                                              | 87 391                 | 89 203                 |
| Contracted services                                                  | 2        | 230 163          | 276 088          | 283 689          | 328 381              | 364 627          | 364 627            | 173 694           | 412 340                                             | 423 367                | 445 381                |
| Transfers and subsidies                                              | 2        | 17 758           | 21 324           | 17 868           | 22 631               | 14 048           | 14 048             | 7 830             | 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          | 161 886          | 199 498              | 224 722          | 224 722            | 123 106           | 219 378                                             | 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>2 489 758</b> | <b>2 724 858</b>     | <b>2 820 838</b> | <b>2 820 838</b>   | <b>1 555 225</b>  | <b>3 073 153</b>                                    | <b>3 263 760</b>       | <b>3 475 997</b>       |
| <b>Surplus/(Deficit)</b>                                             |          | <b>248 591</b>   | <b>221 277</b>   | <b>134 842</b>   | <b>144 463</b>       | <b>98 289</b>    | <b>98 289</b>      | <b>497 409</b>    | <b>79 385</b>                                       | <b>118 821</b>         | <b>180 141</b>         |
| Transfers and subsidies - capital (monetary allocations)             | 6        | 100 312          | 106 864          | 125 957          | 98 415               | 96 121           | 96 121             | 46 559            | 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>265 480</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>543 968</b>    | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</b>         |
| Income Tax                                                           |          | -                | -                | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after income tax</b>                            |          | <b>348 925</b>   | <b>375 578</b>   | <b>265 480</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>543 968</b>    | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</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>265 480</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>543 968</b>    | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</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>265 480</b>   | <b>242 878</b>       | <b>194 411</b>   | <b>194 411</b>     | <b>543 968</b>    | <b>159 130</b>                                      | <b>218 509</b>         | <b>272 970</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>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                | 84                | 60                                                  | 60                     | 60                     |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES        |            | 11 214          | 3 726           | 29 731          | 29 824               | 31 106          | 31 106             | 8 518             | 23 963                                              | 41 530                 | 33 867                 |
| Vote 3 - INFRASTRUCTURE SERVICES                  |            | 258 112         | 354 895         | 338 562         | 447 282              | 381 811         | 381 811            | 163 428           | 417 054                                             | 429 263                | 390 561                |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES        |            | 15 377          | 26 587          | 32 523          | 66 675               | 90 487          | 90 487             | 47 976            | 28 078                                              | 26 899                 | 43 747                 |
| Vote 5 - CORPORATE SERVICES                       |            | 30 416          | 29 161          | 43 743          | 50 920               | 31 664          | 31 664             | 12 186            | 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>536 024</b>  | <b>536 024</b>     | <b>232 684</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          | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES        |            | 524             | 556             | 1 162           | 5 580                | 3 380           | 3 380              | 2 102             | 9 293                                               | 5 633                  | 416                    |
| Vote 3 - INFRASTRUCTURE SERVICES                  |            | -               | 2 115           | 8 383           | 22 900               | 22 249          | 22 249             | 3 603             | 28 410                                              | 51 632                 | 7 500                  |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES        |            | 1 625           | 3 610           | 8 283           | 14 910               | 29 899          | 29 899             | 9 342             | 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              | 3 310             | 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>58 970</b>   | <b>58 970</b>      | <b>18 356</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>251 041</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>16 072</b>     | <b>56 060</b>                                       | <b>33 460</b>          | <b>31 490</b>          |
| Executive and council                             |            | 39              | 39              | 40              | 100                  | 100             | 100                | 84                | 60                                                  | 60                     | 60                     |
| Finance and administration                        |            | 31 348          | 79 784          | 45 786          | 55 220               | 35 964          | 35 964             | 15 988            | 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>64 920</b>     | <b>70 910</b>                                       | <b>87 322</b>          | <b>88 656</b>          |
| Community and social services                     |            | 4 039           | 11 766          | 24 173          | 56 631               | 76 085          | 76 085             | 39 479            | 9 167                                               | 11 474                 | 7 361                  |
| Sport and recreation                              |            | 4 620           | 8 194           | 12 117          | 10 093               | 16 300          | 16 300             | 9 552             | 18 635                                              | 16 189                 | 12 450                 |
| Public safety                                     |            | 1 638           | 7 584           | 5 788           | 8 261                | 19 298          | 19 298             | 7 728             | 11 870                                              | 13 450                 | 35 027                 |
| Housing                                           |            | 6 815           | 3 262           | 27 419          | 31 644               | 30 259          | 30 259             | 8 160             | 31 238                                              | 46 210                 | 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>33 467</b>     | <b>94 716</b>                                       | <b>107 046</b>         | <b>144 868</b>         |
| Planning and development                          |            | 9 308           | 14 453          | 26 522          | 5 135                | 5 878           | 5 878              | 3 763             | 3 397                                               | 2 442                  | 1 095                  |
| Road transport                                    |            | 58 013          | 75 832          | 85 532          | 94 464               | 66 242          | 66 242             | 29 524            | 90 818                                              | 104 404                | 143 173                |
| Environmental protection                          |            | 6 564           | 1 140           | 2 678           | 250                  | 250             | 250                | 180               | 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>136 581</b>    | <b>357 617</b>                                      | <b>382 202</b>         | <b>255 757</b>         |
| Energy sources                                    |            | 73 528          | 98 639          | 73 910          | 126 332              | 144 846         | 144 846            | 43 377            | 181 626                                             | 199 437                | 104 457                |
| Water management                                  |            | 73 907          | 72 955          | 73 254          | 148 159              | 113 988         | 113 988            | 53 972            | 103 076                                             | 98 200                 | 41 500                 |
| Waste water management                            |            | 40 101          | 20 885          | 59 260          | 87 200               | 55 927          | 55 927             | 32 574            | 54 523                                              | 43 315                 | 103 250                |
| Waste management                                  |            | 8 527           | 76 457          | 36 574          | 19 002               | 29 859          | 29 859             | 6 659             | 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>251 041</b>    | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         |
| <b>Funded by:</b>                                 |            |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| National Government                               |            | 90 625          | 86 958          | 95 420          | 63 693               | 63 693          | 63 693             | 48 883            | 53 794                                              | 49 349                 | 50 445                 |

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>                                                            | 1   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Provincial Government                                                        |     | 8 543           | 19 575          | 27 322          | 21 885               | 19 890          | 19 890             | 3 955             | 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             | 11 992            | 20 000                                              | 35 753                 | 2 700                  |
| <b>Transfers recognised - capital</b>                                        | 4   | <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>64 830</b>     | <b>89 351</b>                                       | <b>122 438</b>         | <b>83 421</b>          |
| <b>Borrowing</b>                                                             | 6   | 84 534          | 137 920         | 109 725         | 198 019              | 198 019         | 198 019            | 63 591            | 186 966                                             | 197 379                | 97 224                 |
| <b>Internally generated funds</b>                                            |     | 115 645         | 164 073         | 201 145         | 325 835              | 294 391         | 294 391            | 122 619           | 302 984                                             | 290 214                | 340 126                |
| <b>Total Capital Funding</b>                                                 | 7   | <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>251 041</b>    | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         |

| 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                |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Multi-year expenditure appropriation                |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER            |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.1 - 1100 MUNICIPAL MANAGER 1                      |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.2 - 1105 INTERNAL AUDIT 2                         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.3 - 1106 AUDIT COMMITTEE 2                        |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.4 - 1111 LIAISON EXECUTIVE 2                      |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.5 - 7770 COMMUNICATION SERVICES                   |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.7 - 8116 PUBLIC PARTICIPATION                     |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES          |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                       |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 2.5 - 6120 LOCAL ECONOMIC DEVELOPMENT 6 - 7         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8             |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10              |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 2.8 - 3783 NEW HOUSING 10                           |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 3 - INFRASTRUCTURE SERVICES                    |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL             |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58    |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 3.3 - 6530 REFUSE REMOVAL 60-61                     |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 3.4 - 6620 ROADS                                    |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 3.5 - 6606 SEWERAGE NETWORK                         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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          |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20     |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.2 - 5120 FIRE SERVICES 20-22                      |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23        |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.4 - 5705 DISASTER MANAGEMENT 25-26                |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.5 - 5710 LAW ENFORCEMENT 26-27                    |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.6 - 3300 FORESTRY                                 |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36       |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.8 - 3545 CEMETRY: STELLENBOSCH 43-44              |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.9 - 3750 LIBRARY: PLEIN STREET 46-47              |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6             |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 5 - CORPORATE SERVICES                         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81        |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.2 - 7180 HUMAN RESOURCES SERVICES 81-82           |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.3 - 5715 OCCUPATIONAL SAFETY 82                   |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.5 - 7720 LEGAL SERVICES 84                        |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.6 - 7800 COUNCIL - GENERAL EXPENSES 85-86         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91             |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.8 - 2235 PROPERTY MANAGEMENT 11-12                |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13 |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 6 - FINANCIAL SERVICES                         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93        |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 6.2 - 9920 FINANCIAL SERVICES: STORES 94            |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 6.3 - 9921 FINANCIAL SERVICES: SCM 94               |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22        |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 6.5 - 9932 SPECIAL RATING AREA                      |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital multi-year expenditure sub-total            |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital expenditure - Municipal Vote                |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Single-year expenditure appropriation               |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER            |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.1 - 1100 MUNICIPAL MANAGER 1                      |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.2 - 1105 INTERNAL AUDIT 2                         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.3 - 1106 AUDIT COMMITTEE 2                        |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.4 - 1111 LIAISON EXECUTIVE 2                      |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.5 - 7770 COMMUNICATION SERVICES                   |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89         |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 1.7 - 8116 PUBLIC PARTICIPATION                     |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |

[illegible]

| 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>Vote 2 - PLANNING AND DEVELOPMENT SERVICES</b>   |     | <b>524</b>      | <b>556</b>      | <b>1 162</b>    | <b>5 580</b>         | <b>3 380</b>    | <b>3 380</b>       | <b>2 102</b>      | <b>9 293</b>                                        | <b>5 633</b>           | <b>416</b>             |
| 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                | 19                | 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              | 812               | 7 470                                               | 4 880                  | 190                    |
| 2.8 - 3783 NEW HOUSING 10                           |     | –               | –               | –               | 1 230                | 1 080           | 1 080              | 1 205             | 50                                                  | 50                     | 51                     |
|                                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Vote 3 - INFRASTRUCTURE SERVICES</b>             |     | <b>–</b>        | <b>2 115</b>    | <b>8 383</b>    | <b>22 900</b>        | <b>22 249</b>   | <b>22 249</b>      | <b>3 603</b>      | <b>28 410</b>                                       | <b>51 632</b>          | <b>7 500</b>           |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL             |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58    |     | –               | –               | 1 000           | 19 700               | 20 124          | 20 124             | 2 868             | 23 210                                              | 45 817                 | –                      |
| 3.3 - 6530 REFUSE REMOVAL 60-61                     |     | –               | –               | –               | 300                  | 300             | 300                | –                 | –                                                   | 300                    | –                      |
| 3.4 - 6620 ROADS                                    |     | –               | 1 815           | 7 092           | 2 500                | 1 675           | 1 675              | 734               | 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                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Vote 4 - COMMUNITY AND PROTECTION SERVICES</b>   |     | <b>1 625</b>    | <b>3 610</b>    | <b>8 283</b>    | <b>14 910</b>        | <b>29 899</b>   | <b>29 899</b>      | <b>9 342</b>      | <b>16 443</b>                                       | <b>21 614</b>          | <b>13 191</b>          |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20     |     | –               | –               | –               | 400                  | 375             | 375                | 235               | –                                                   | 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             | 280                | 350               | 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              | 2 365             | 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              | 4 070             | 200                                                 | 255                    | 41                     |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6             |     | –               | –               | 84              | 3 500                | 9 091           | 9 091              | 959               | 2 174                                               | 2 609                  | 6 500                  |
| <b>Vote 5 - CORPORATE SERVICES</b>                  |     | <b>569</b>      | <b>1 039</b>    | <b>64</b>       | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>          | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| 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              | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
|                                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Vote 6 - FINANCIAL SERVICES</b>                  |     | <b>–</b>        | <b>494</b>      | <b>1 242</b>    | <b>3 700</b>         | <b>3 443</b>    | <b>3 443</b>       | <b>3 310</b>      | <b>2 800</b>                                        | <b>1 160</b>           | <b>150</b>             |
| 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                | 70                | 150                                                 | 80                     | 75                     |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| 6.5 - 9932 SPECIAL RATING AREA                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <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>58 970</b>   | <b>58 970</b>      | <b>18 356</b>     | <b>56 946</b>                                       | <b>80 038</b>          | <b>21 257</b>          |
| <b>Total Capital Expenditure</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>251 041</b>    | <b>579 302</b>                                      | <b>610 030</b>         | <b>520 771</b>         |

| 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 |                        |                        |
|--------------------------------------------------------|----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                             |    |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| ASSETS                                                 |    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current assets                                         |    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash and cash equivalents                              | 1  |     | 578 713         | 606 395         | 549 503         | 649 027              | 562 897         | 562 897            | 768 818           | 455 039                                             | 452 962                | 546 624                |
| Short term Investments                                 | 2  |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Trade and other receivables from exchange transaction  | 3  |     | 247 704         | 282 782         | 262 898         | 223 917              | 216 407         | 216 407            | 192 990           | (141 749)                                           | (154 554)              | (197 435)              |
| Receivables from non-exchange transactions             | 3  |     | 51 927          | 88 284          | 93 221          | 15 459               | 44 745          | 44 745             | 228 895           | 106 409                                             | 111 653                | 119 482                |
| Current portion of non-current receivables             | 4  |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Inventory                                              | 5  |     | 22 152          | 40 772          | 44 244          | 34 328               | 44 034          | 44 034             | 64 354            | 43 664                                              | 43 704                 | 43 744                 |
| VAT                                                    | 6  |     | 149 446         | (912 778)       | (4 089)         | 3 707                | (8 045)         | (8 045)            | 137 532           | 48 723                                              | 56 738                 | 30 812                 |
| Other current assets                                   | 7  |     | 4 665           | 19 922          | 56 258          | 5 961                | 5 961           | 5 961              | 56 874            | 56 258                                              | 56 258                 | 56 258                 |
| Total current assets                                   |    |     | 1 054 607       | 125 377         | 1 002 035       | 932 399              | 865 999         | 865 999            | 1 449 464         | 568 344                                             | 566 761                | 599 486                |
| 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          | 6 283 733         | 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          | 6 716 283         | 6 959 961                                           | 6 986 035              | 6 889 654              |
| TOTAL ASSETS                                           |    |     | 6 707 462       | 6 006 678       | 7 178 466       | 7 979 675            | 7 865 780       | 7 865 780          | 8 165 747         | 7 528 305                                           | 7 552 796              | 7 489 140              |
| 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          | 25 395          | 23 689               | 23 689          | 23 689             | 26 418            | 25 395                                              | 25 395                 | 25 395                 |
| Trade and other payables from exchange transactions    | 20 |     | 321 390         | 312 529         | 318 728         | 334 833              | 302 925         | 302 925            | 164 997           | 108 750                                             | 94 610                 | 68 475                 |
| Trade and other payables from non-exchange transaction | 21 |     | 27 613          | 38 827          | 28 865          | (4 638)              | (26 865)        | (26 865)           | 65 880            | 328 109                                             | 345 428                | 372 107                |
| Provision                                              | 22 |     | 42 620          | 52 286          | 60 911          | 57 205               | 48 649          | 48 649             | 50 549            | 60 602                                              | 60 602                 | 60 602                 |
| VAT                                                    | 23 |     | 156 118         | (906 789)       | (228)           | 24 721               | 18 470          | 18 470             | 159 903           | (510 952)                                           | (543 858)              | (598 334)              |
| Other current liabilities                              | 24 |     | –               | –               | –               | –                    | –               | –                  | –                 | 24 796                                              | 19 157                 | 19 683                 |
| Total current liabilities                              |    |     | 625 135         | (409 104)       | 505 242         | 498 267              | 429 324         | 429 324            | 504 399           | 108 271                                             | 72 905                 | 19 498                 |
| Non current liabilities                                |    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Financial liabilities                                  | 25 |     | 447 598         | 514 496         | 443 131         | 775 285              | 775 285         | 775 285            | 443 131           | 566 639                                             | 564 749                | 497 515                |
| 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            | –                 | 258 939                                             | 260 849                | 262 891                |
| Total non current liabilities                          |    |     | 532 997         | 636 707         | 617 437         | 1 168 172            | 1 166 288       | 1 166 288          | 592 443           | 984 061                                             | 984 540                | 919 830                |
| TOTAL LIABILITIES                                      |    |     | 1 158 132       | 227 602         | 1 122 679       | 1 666 439            | 1 595 612       | 1 595 612          | 1 096 842         | 1 092 333                                           | 1 057 445              | 939 329                |
| NET ASSETS                                             |    |     | 5 549 330       | 5 779 076       | 6 055 787       | 6 313 236            | 6 270 167       | 6 270 167          | 7 068 905         | 6 435 972                                           | 6 495 351              | 6 549 811              |
| COMMUNITY WEALTH/EQUITY                                |    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accumulated surplus/(deficit)                          | 29 |     | 5 589 748       | 5 749 770       | 5 941 121       | 5 950 789            | 5 878 281       | 5 878 281          | 5 941 376         | 5 721 521                                           | 5 799 363              | 5 830 495              |
| Reserves and funds                                     | 30 |     | 186 712         | 271 680         | 335 720         | 362 447              | 391 886         | 391 886            | 335 720           | 714 451                                             | 695 988                | 719 316                |
| Other                                                  | 31 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| TOTAL COMMUNITY WEALTH/EQUITY                          | 10 |     | 5 776 460       | 6 021 450       | 6 276 842       | 6 313 236            | 6 270 167       | 6 270 167          | 6 277 096         | 6 435 972                                           | 6 495 351              | 6 549 811              |



**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 |                        |                        |
|------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                     |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| CASH FLOW FROM OPERATING ACTIVITIES            |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Receipts                                       |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                 |  |     | 1 249 264       | 1 315 228       | 1 149 536       | 548 788              | 554 656         | 554 656            | (873 743)         | 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          | (1 035 683)       | 2 093 191                                           | 2 262 153              | 2 474 120              |
| Other revenue                                  |  |     | 16 911          | 77 126          | 71 621          | 230 996              | 236 346         | 236 346            | (55 129)          | 159 332                                             | 164 386                | 177 749                |
| Transfers and Subsidies - Operational          |  | 1   | 1 235           | 203             | 1 666           | 262 139              | 259 889         | 259 889            | (13 171)          | 287 176                                             | 291 751                | 319 324                |
| Transfers and Subsidies - Capital              |  | 1   | 52              | –               | 8 002           | 98 415               | 89 921          | 89 921             | (88 997)          | 79 745                                              | 99 688                 | 92 829                 |
| Interest                                       |  |     | –               | –               | –               | 63 980               | 52 980          | 52 980             | (23 019)          | 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)        | (2 731 785)       | (2 682 322)                                         | (2 858 737)            | (3 080 865)            |
| 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            | (4 821 530)       | 527 751                                             | 569 296                | 627 898                |
| 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          | –                    | –               | –                  | 29 943            | (666 197)                                           | (701 535)              | (598 887)              |
| Retention (Capital)                            |  |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| NET CASH FROM/(USED) OPERATING ACTIVITIES      |  |     | (13 847)        | 1 900           | 14 189          | (4 599)              | (4 599)         | (4 599)            | 21 622            | (666 197)                                           | (701 535)              | (598 887)              |
| 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)           | (785)           | –                    | –               | –                  | (214)             | –                                                   | –                      | –                      |
| 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)       | (70 432)        | 135 804              | 135 804         | 135 804            | (35 134)          | 123 508                                             | 121 618                | 54 384                 |
| NET INCREASE/ (DECREASE) IN CASH HELD          |  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year begin:       |  | 2   | 1 751 883       | (430 053)       | (1 431 588)     | 704 204              | 586 550         | 586 550            | (4 835 042)       | (14 939)                                            | (10 621)               | 83 395                 |
| Cash/cash equivalents at the year end:         |  | 2   | 443 400         | 578 709         | 606 395         | 678 807              | 678 807         | 678 807            | 549 503           | 549 503                                             | 534 565                | 523 944                |
|                                                |  |     | 2 195 283       | 148 656         | (825 193)       | 1 383 010            | 1 265 357       | 1 265 357          | (4 285 539)       | 534 565                                             | 523 944                | 607 339                |

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

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

| Description                                                    | Ref | 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 and investments available                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Cash/cash equivalents at the year end                          | 1   | 2 195 283       | 148 656         | (825 193)       | 1 383 010            | 1 265 357       | 1 265 357          | (4 285 539)       | 534 565                                             | 523 944                | 607 339                |
| Other current investments > 90 days                            |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Non current Investments                                        | 1   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Cash and investments available:                                |     | 2 195 283       | 148 656         | (825 193)       | 1 383 010            | 1 265 357       | 1 265 357          | (4 285 539)       | 534 565                                             | 523 944                | 607 339                |
| Application of cash and investments                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Trade payables from Non-exchange transactions: Unspent con     |     | 32 058          | 38 487          | 28 825          | (4 691)              | (18 336)        | (18 336)           | 65 840            | 28 825                                              | 28 825                 | 28 825                 |
| Unspent borrowing                                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Statutory requirements                                         | 2   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Other working capital requirements                             | 3   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Other provisions                                               |     | 190 251         | 144 844         | 171 417         | 237 134              | 195 674         | 195 674            | 338 843           | 120 083                                             | 109 196                | 98 339                 |
| Long term investments committed                                | 4   | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Reserves to be backed by cash/investments                      | 5   | 186 712         | 271 680         | 335 720         | 151 262              | 180 701         | 391 886            | 546 906           | 378 731                                             | 360 267                | 383 596                |
| Total Application of cash and investments:                     |     | 409 021         | 455 011         | 535 963         | 383 705              | 358 040         | 569 225            | 951 589           | 527 639                                             | 498 289                | 510 760                |
| Surplus(shortfall) - Excluding Non-Current Creditors Trf to De |     | 1 786 262       | (306 355)       | (1 361 155)     | 999 306              | 907 317         | 696 132            | (5 237 128)       | 6 926                                               | 25 655                 | 96 579                 |
| Creditors transferred to Debt Relief - Non-Current portion     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Surplus(shortfall) - Including Non-Current Creditors Trf to De |     | 1 786 262       | (306 355)       | (1 361 155)     | 999 306              | 907 317         | 696 132            | (5 237 128)       | 6 926                                               | 25 655                 | 96 579                 |

**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          | 147 311          | 97 699           | 107 251          | 107 251          | (173 846)        | (11 333)         | (14 586)         | (29 864)        |
| Creditors due                             |  | 321 390          | 312 529          | 318 728          | 334 833          | 302 925          | 302 925          | 164 997          | 108 750          | 94 610           | 68 475          |
| <b>Total</b>                              |  | <b>(190 251)</b> | <b>(144 844)</b> | <b>(171 417)</b> | <b>(237 134)</b> | <b>(195 674)</b> | <b>(195 674)</b> | <b>(338 843)</b> | <b>(120 083)</b> | <b>(109 196)</b> | <b>(98 339)</b> |

|                                       |  |         |         |         |         |         |         |         |          |          |          |
|---------------------------------------|--|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|
| <b>Debtors collection assumptions</b> |  |         |         |         |         |         |         |         |          |          |          |
| Balance outstanding - debtors         |  | 304 230 | 377 574 | 364 440 | 243 974 | 265 751 | 265 751 | 430 206 | (27 019) | (34 580) | (69 631) |
| Estimate of debtors collection rate   |  | 43.1%   | 44.4%   | 40.4%   | 40.0%   | 40.4%   | 40.4%   | -40.4%  | 41.9%    | 42.2%    | 42.9%    |

|                                                     |   |         |         |         |         |         |         |         |         |         |         |
|-----------------------------------------------------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <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                                      |   | –       | –       | –       | –       | –       | –       | –       | –       | –       | –       |
|                                                     | 6 | 186 712 | 271 680 | 335 720 | 151 262 | 180 701 | 391 886 | 546 906 | 925 636 | 695 988 | 719 316 |

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 |                |                |
|----------------------------------------------|--|-----|---------|---------|---------|----------------------|----------|-----------|-----------------------------------------------------|----------------|----------------|
| R thousand                                   |  |     | Audited | Audited | Audited | Original             | Adjusted | Full Year | Budget Year                                         | Budget Year +1 | Budget Year +2 |
| CAPITAL EXPENDITURE                          |  |     |         |         |         |                      |          |           |                                                     |                |                |
| Total New Assets                             |  | 1   | 212 103 | 331 848 | 240 408 | 234 181              | 222 402  | 222 402   | 252 549                                             | 357 496        | 314 544        |
| Roads Infrastructure                         |  |     | 32 420  | 24 591  | 51 272  | 33 800               | 22 181   | 22 181    | 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               | 87 147   | 87 147    | 124 636                                             | 142 256        | 90 139         |
| Water Supply Infrastructure                  |  |     | 72 816  | 71 949  | 49 682  | 33 741               | 23 336   | 23 336    | 31 959                                              | 58 569         | 33 492         |
| 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              | 166 772  | 166 772   | 197 336                                             | 285 625        | 242 131        |
| 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       | 1 600                                               | 3 650          | 20 827         |
| Housing                                      |  |     | -       | 43 270  | -       | -                    | -        | -         | 2 000                                               | 2 000          | 2 000          |
| Other Assets                                 |  |     | 18 561  | 43 358  | 485     | 2 850                | 803      | 803       | 3 600                                               | 5 650          | 22 827         |
| 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                | 2 798    | 2 798     | 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               | 32 223   | 32 223    | 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               | 68 596   | 68 596    | 69 453                                              | 82 218         | 40 574         |
| 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    | 10 000                                              | 5 000          | 5 000          |
| Solid Waste Infrastructure                   |  |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Rail Infrastructure                          |  |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Coastal Infrastructure                       |  |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Information and Communication Infrastructure |  |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Infrastructure                               |  |     | 21 783  | 32 629  | 41 358  | 49 887               | 65 962   | 65 962    | 66 190                                              | 80 631         | 39 424         |
| Community Facilities                         |  |     | 73      | 126     | 1 592   | 2 800                | 2 635    | 2 635     | 2 613                                               | 1 038          | 500            |
| Sport and Recreation Facilities              |  |     | 329     | 190     | 276     | -                    | -        | -         | 650                                                 | 550            | 650            |
| Community Assets                             |  |     | 402     | 315     | 1 867   | 2 800                | 2 635    | 2 635     | 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              | 303 996  | 303 996   | 257 300                                             | 170 316        | 165 653        |
| Roads Infrastructure                         |  |     | 18 421  | 28 021  | 13 975  | 40 364               | 17 058   | 17 058    | 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              | 103 489  | 103 489   | 62 141                                              | 55 000         | 15 000         |
| Sanitation Infrastructure                    |  |     | 38 721  | 12 782  | 51 338  | 70 300               | 42 113   | 42 113    | 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              | 189 062  | 189 062   | 183 034                                             | 131 769        | 127 223        |
| Community Facilities                         |  |     | 6 974   | 13 094  | 27 941  | 61 828               | 81 177   | 81 177    | 17 902                                              | 5 998          | 10 400         |
| Sport and Recreation Facilities              |  |     | 1 856   | 4 070   | 2 773   | 4 361                | 10 257   | 10 257    | 4 500                                               | 4 200          | 4 700          |
| Community Assets                             |  |     | 8 830   | 17 163  | 30 714  | 66 188               | 91 434   | 91 434    | 22 402                                              | 10 198         | 15 100         |
| Heritage Assets                              |  |     | 276     | 4 070   | 2 087   | -                    | 728      | 728       | 400                                                 | 1 500          | -              |
| Revenue Generating                           |  |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Non-revenue Generating                       |  |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Investment properties                        |  |     | -       | -       | -       | -                    | -        | -         | -                                                   | -              | -              |
| Operational Buildings                        |  |     | 5 211   | 8 813   | 19 994  | 32 545               | 13 734   | 13 734    | 36 050                                              | 16 650         | 21 330         |
| Housing                                      |  |     | -       | 200     | 7 392   | 8 878                | 8 538    | 8 538     | 11 914                                              | 5 700          | 1 500          |
| Other Assets                                 |  |     | 5 211   | 9 014   | 27 385  | 41 423               | 22 272   | 22 272    | 47 964                                              | 22 350         | 22 830         |
| Biological or Cultivated Assets              |  |     | -       | 216     | 371     | -                    | -        | -         | -                                                   | 500            | -              |

| 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 |
| <b>R thousand</b>                               |     |           |           |           |                      |           |           |                                                     |                |                |
| Servitudes                                      |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Licences and Rights                             |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Intangible Assets</b>                        |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| 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                                        |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Living Resources</b>                         |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Total Capital Expenditure</b>                | 4   | 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              | 132 435   | 132 435   | 183 727                                             | 200 387        | 107 813        |
| Water Supply Infrastructure                     |     | 82 382    | 86 220    | 110 551   | 164 994              | 143 775   | 143 775   | 104 100                                             | 123 569        | 58 492         |
| Sanitation Infrastructure                       |     | 39 809    | 16 032    | 57 236    | 76 300               | 53 838    | 53 838    | 53 323                                              | 33 665         | 97 750         |
| 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          |
| <b>Infrastructure</b>                           |     | 262 642   | 355 259   | 359 423   | 473 483              | 421 795   | 421 795   | 446 560                                             | 498 024        | 408 779        |
| Community Facilities                            |     | 11 446    | 14 086    | 30 468    | 64 628               | 84 829    | 84 829    | 20 615                                              | 7 035          | 10 900         |
| Sport and Recreation Facilities                 |     | 2 639     | 9 842     | 7 763     | 4 361                | 10 257    | 10 257    | 5 150                                               | 4 750          | 5 350          |
| <b>Community Assets</b>                         |     | 14 085    | 23 927    | 38 231    | 68 988               | 95 086    | 95 086    | 25 765                                              | 11 785         | 16 250         |
| <b>Heritage Assets</b>                          |     | 276       | 4 070     | 2 087     | -                    | 728       | 728       | 400                                                 | 1 500          | -              |
| Revenue Generating                              |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Non-revenue Generating                          |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Investment properties</b>                    |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Operational Buildings                           |     | 23 890    | 8 901     | 20 479    | 35 395               | 14 537    | 14 537    | 37 650                                              | 20 300         | 42 157         |
| Housing                                         |     | -         | 43 471    | 7 392     | 8 878                | 8 538     | 8 538     | 13 914                                              | 7 700          | 3 500          |
| <b>Other Assets</b>                             |     | 23 890    | 52 372    | 27 871    | 44 273               | 23 075    | 23 075    | 51 564                                              | 28 000         | 45 657         |
| <b>Biological or Cultivated Assets</b>          |     | -         | 216       | 371       | -                    | -         | -         | -                                                   | 500            | -              |
| Servitudes                                      |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Licences and Rights                             |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Intangible Assets</b>                        |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| 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                | 2 798     | 2 798     | 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               | 32 223    | 32 223    | 25 450                                              | 25 500         | 16 200         |
| Land                                            |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Zoo's, Marine and Non-biological Animals        |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Mature                                          |     | -         | -         | -         | -                    | 348       | 348       | 870                                                 | -              | -              |
| Immature                                        |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Living Resources</b>                         |     | -         | -         | -         | -                    | 348       | 348       | 870                                                 | -              | -              |
| <b>TOTAL CAPITAL EXPENDITURE - Asset class</b>  |     | 318 447   | 470 990   | 473 053   | 642 490              | 594 994   | 594 994   | 579 302                                             | 610 030        | 520 771        |
| <b>ASSET REGISTER SUMMARY - PPE (WDV)</b>       | 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            | 1 214 394 | 1 214 394 | 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 | 1 514 016                                           | 1 532 391      | 1 465 139      |
| Sanitation Infrastructure                       |     | 1 047 729 | 1 034 939 | 1 062 855 | 1 139 081            | 1 116 085 | 1 116 085 | 1 084 390                                           | 1 064 096      | 1 127 708      |
| 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         |
| <b>Infrastructure</b>                           |     | 4 401 900 | 4 593 002 | 4 799 417 | 5 233 996            | 5 180 585 | 5 180 585 | 5 061 384                                           | 5 109 617      | 5 015 162      |
| <b>Community Assets</b>                         |     | 140 207   | 162 452   | 178 044   | 255 343              | 275 591   | 275 591   | 193 256                                             | 179 167        | 183 312        |
| <b>Heritage Assets</b>                          |     | 1 313     | 1 313     | 1 313     | 1 313                | 1 313     | 1 313     | 1 313                                               | 1 313          | 1 313          |
| Revenue Generating                              |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Non-revenue Generating                          |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Investment properties</b>                    |     | 425 076   | 416 396   | 415 993   | 425 813              | 425 813   | 425 813   | 415 554                                             | 415 545        | 415 532        |
| Operational Buildings                           |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Housing                                         |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Other Assets</b>                             |     | 49 956    | 29 993    | 71 521    | 521 992              | 502 349   | 502 349   | 548 219                                             | 521 758        | 520 361        |
| <b>Biological or Cultivated Assets</b>          |     | 5 143     | 2 925     | 2 800     | 5 877                | 5 877     | 5 877     | 2 800                                               | 3 300          | 2 800          |
| Servitudes                                      |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| Licences and Rights                             |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Intangible Assets</b>                        |     | 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)              | (3 230)   | (3 230)   | 11 066                                              | 11 068         | 10 796         |
| Machinery and Equipment                         |     | 21 837    | 19 963    | 28 221    | 56 396               | 48 820    | 48 820    | 45 271                                              | 63 263         | 71 599         |
| Transport Assets                                |     | 92 814    | 109 622   | 124 914   | 93 202               | 104 490   | 104 490   | 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        |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |
| <b>Living Resources</b>                         |     | -         | -         | -         | -                    | 348       | 348       | 870                                                 | -              | -              |
| <b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b> | 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      |
| <b>EXPENDITURE OTHER ITEMS</b>                  |     |           |           |           |                      |           |           |                                                     |                |                |
| <b>Depreciation</b>                             | 7   | 233 250   | 208 907   | 206 749   | 225 960              | 225 960   | 225 960   | 232 739                                             | 237 394        | 244 516        |
| <b>Repairs and Maintenance by Asset Class</b>   | 3   | 84 992    | 123 724   | 107 227   | 150 852              | 143 613   | 143 613   | 160 954                                             | 169 689        | 175 340        |
| Roads Infrastructure                            |     | 20 485    | 20 280    | 24 735    | 25 505               | 26 205    | 26 205    | 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                          |     | -         | -         | -         | -                    | -         | -         | -                                                   | -              | -              |

| 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 |
| <b>R thousand</b>                                                          |     |                |                |                |                      |                |                |                                                     |                |                |
| <i>Information and Communication Infrastructure</i>                        |     | 2 371          | 2 406          | 2 701          | 2 811                | 2 811          | 2 811          | 2 868                                               | 2 925          | 3 027          |
| <b>Infrastructure</b>                                                      |     | <b>58 698</b>  | <b>94 538</b>  | <b>67 871</b>  | <b>97 415</b>        | <b>92 552</b>  | <b>92 552</b>  | <b>103 565</b>                                      | <b>111 510</b> | <b>122 693</b> |
| 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             |
| <b>Community Assets</b>                                                    |     | <b>7 049</b>   | <b>7 908</b>   | <b>6 733</b>   | <b>6 394</b>         | <b>7 589</b>   | <b>7 589</b>   | <b>7 860</b>                                        | <b>8 111</b>   | <b>8 369</b>   |
| <b>Heritage Assets</b>                                                     |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| Revenue Generating                                                         |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| Non-revenue Generating                                                     |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| <b>Investment properties</b>                                               |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| Operational Buildings                                                      |     | 7 106          | 7 953          | 15 310         | 22 927               | 23 002         | 23 002         | 23 436                                              | 23 598         | 24 336         |
| Housing                                                                    |     | 123            | 170            | 297            | 5 843                | 2 343          | 2 343          | 7 350                                               | 7 357          | 368            |
| <b>Other Assets</b>                                                        |     | <b>7 229</b>   | <b>8 123</b>   | <b>15 607</b>  | <b>28 770</b>        | <b>25 345</b>  | <b>25 345</b>  | <b>30 786</b>                                       | <b>30 955</b>  | <b>24 704</b>  |
| <b>Biological or Cultivated Assets</b>                                     |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| Servitudes                                                                 |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| Licences and Rights                                                        |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| <b>Intangible Assets</b>                                                   |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| <b>Computer Equipment</b>                                                  |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| <b>Furniture and Office Equipment</b>                                      |     | <b>2 806</b>   | <b>2 041</b>   | <b>1 721</b>   | <b>2 796</b>         | <b>2 621</b>   | <b>2 621</b>   | <b>2 967</b>                                        | <b>3 090</b>   | <b>3 186</b>   |
| <b>Machinery and Equipment</b>                                             |     | <b>743</b>     | <b>716</b>     | <b>772</b>     | <b>851</b>           | <b>851</b>     | <b>851</b>     | <b>868</b>                                          | <b>886</b>     | <b>917</b>     |
| <b>Transport Assets</b>                                                    |     | <b>8 468</b>   | <b>10 399</b>  | <b>14 523</b>  | <b>14 625</b>        | <b>14 655</b>  | <b>14 655</b>  | <b>14 907</b>                                       | <b>15 139</b>  | <b>15 472</b>  |
| <b>Libraries</b>                                                           |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| <b>Zoo's, Marine and Non-biological Animals</b>                            |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| Mature                                                                     |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| Immature                                                                   |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| <b>Living Resources</b>                                                    |     | —              | —              | —              | —                    | —              | —              | —                                                   | —              | —              |
| <b>TOTAL EXPENDITURE OTHER ITEMS</b>                                       |     | <b>318 242</b> | <b>332 631</b> | <b>313 976</b> | <b>376 812</b>       | <b>369 573</b> | <b>369 573</b> | <b>393 693</b>                                      | <b>407 083</b> | <b>419 856</b> |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i>        |     | 33.4%          | 29.5%          | 49.2%          | 63.6%                | 62.6%          | 62.6%          | 56.4%                                               | 41.4%          | 39.6%          |
| <i>Renewal and upgrading of Existing Assets as % of deprecn</i>            |     | 45.6%          | 66.6%          | 112.5%         | 180.7%               | 164.9%         | 164.9%         | 140.4%                                              | 106.4%         | 84.3%          |
| <i>R&amp;M as a % of PPE &amp; Investment Property</i>                     |     | 1.5%           | 2.1%           | 1.7%           | 2.1%                 | 2.1%           | 2.1%           | 2.3%                                                | 2.4%           | 2.6%           |
| <i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Prop</i> |     | 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>Water:</b>                                    |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Piped water inside dwelling                      |     | 40 626        | 40 626        | 40 676        | 40 726               | 40 676          | 40 676             | 40 726                                              | 40 776                 | 40 826                 |
| Piped water inside yard (but not in dwelling)    |     | 4 461         | 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   | 4 778         | 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   | 684           | 684           | 834           | 1 017                | 834             | 834                | 1 017                                               | 1 240                  | 1 512                  |
| <i>Minimum Service Level and Above sub-total</i> |     | 50 550        | 50 550        | 50 950        | 51 387               | 50 950          | 50 950             | 51 387                                              | 51 869                 | 52 404                 |
| Using public tap (< min.service level)           | 3   | 1 170         | 1 170         | 1 070         | 979                  | 1 070           | 1 070              | 979                                                 | 896                    | 820                    |
| Other water supply (< min.service level)         | 4   | –             | –             | –             | –                    | –               | –                  | –                                                   | –                      | –                      |
| No water supply                                  |     | 207           | 207           | 157           | 119                  | 157             | 157                | 119                                                 | 90                     | 68                     |
| <i>Below Minimum Service Level sub-total</i>     |     | 1 377         | 1 377         | 1 227         | 1 098                | 1 227           | 1 227              | 1 098                                               | 986                    | 888                    |
| <b>Total number of households</b>                | 5   | <b>51 927</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>Sanitation/sewerage:</b>                      |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Flush toilet (connected to sewerage)             |     | 46 256        | 46 256        | 46 306        | 46 356               | 46 306          | 46 306             | 46 356                                              | 46 406                 | 46 456                 |
| Flush toilet (with septic tank)                  |     | 2 165         | 2 165         | 2 265         | 2 370                | 2 265           | 2 265              | 2 370                                               | 2 480                  | 2 595                  |
| Chemical toilet                                  |     | 407           | 407           | 420           | 433                  | 420             | 420                | 433                                                 | 446                    | 460                    |
| Pit toilet (ventilated)                          |     | 50            | 50            | –             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other toilet provisions (> min.service level)    |     | 1 898         | 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> |     | 50 777        | 50 777        | 51 227        | 51 792               | 51 227          | 51 227             | 51 792                                              | 52 433                 | 53 163                 |
| Bucket toilet                                    |     | 800           | 800           | 700           | 613                  | 700             | 700                | 613                                                 | 537                    | 470                    |
| Other toilet provisions (< min.service level)    |     | 50            | 50            | –             | –                    | –               | –                  | –                                                   | –                      | –                      |
| No toilet provisions                             |     | 300           | 300           | 250           | 208                  | 250             | 250                | 208                                                 | 173                    | 144                    |
| <i>Below Minimum Service Level sub-total</i>     |     | 1 150         | 1 150         | 950           | 821                  | 950             | 950                | 821                                                 | 710                    | 614                    |
| <b>Total number of households</b>                | 5   | <b>51 927</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>Energy:</b>                                   |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Electricity (at least min.service level)         |     | 14 821        | 14 821        | 15 071        | 15 325               | 15 071          | 15 071             | 15 325                                              | 15 583                 | 15 846                 |
| Electricity - prepaid (min.service level)        |     | 35 003        | 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> |     | 49 824        | 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                             |     | 1 703         | 1 703         | 1 703         | 1 485                | 1 703           | 1 703              | 1 485                                               | 1 295                  | 1 129                  |
| <i>Below Minimum Service Level sub-total</i>     |     | 1 853         | 1 853         | 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>51 677</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>Refuse:</b>                                   |     |               |               |               |                      |                 |                    |                                                     |                        |                        |
| Removed at least once a week                     |     | 48 149        | 48 149        | 48 149        | 48 654               | 48 149          | 48 149             | 48 654                                              | 49 164                 | 49 680                 |
| <i>Minimum Service Level and Above sub-total</i> |     | 48 149        | 48 149        | 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                       |     | 978           | 978           | 978           | 930                  | 978             | 978                | 930                                                 | 885                    | 841                    |
| Using own refuse dump                            |     | 2 000         | 2 000         | 2 000         | 1 905                | 2 000           | 2 000              | 1 905                                               | 1 815                  | 1 728                  |
| Other rubbish disposal                           |     | 700           | 700           | 700           | 653                  | 700             | 700                | 653                                                 | 609                    | 568                    |
| No rubbish disposal                              |     | 350           | 350           | 350           | 306                  | 350             | 350                | 306                                                 | 268                    | 234                    |
| <i>Below Minimum Service Level sub-total</i>     |     | 4 028         | 4 028         | 4 028         | 3 794                | 4 028           | 4 028              | 3 794                                               | 3 576                  | 3 372                  |
| <b>Total number of households</b>                | 5   | <b>52 177</b> | <b>52 177</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>          |

| 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>Households receiving Free Basic Service</b>                                          | 7   |                 |                 |               |                      |                  |                    |                                                     |                        |                        |
| Water (6 kilolitres per household per month)                                            |     | 6 943 731       | (1 441 558)     | (10 102 281)  | 10 005 856           | 10 005 856       | 10 005 856         | 10 506 149                                          | 11 031 456             | 11 583 029             |
| Sanitation (free minimum level service)                                                 |     | 7 815 214       | (1 594 512)     | (12 675 011)  | 11 502 355           | 11 502 355       | 11 502 355         | 12 192 496                                          | 12 924 046             | 13 699 489             |
| Electricity/other energy (50kwh per household per month)                                |     | 20 302 554      | 25 141 618      | 30 763 994    | 90 984 987           | 90 984 987       | 90 984 987         | 100 729 479                                         | 111 517 606            | 123 461 142            |
| Refuse (removed at least once a week)                                                   |     | 11 513 549      | (1 553 297)     | (21 219 416)  | 24 569 814           | 24 569 814       | 24 569 814         | 26 044 003                                          | 27 606 643             | 29 263 042             |
| Informal Settlements                                                                    |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| <b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>                | 8   |                 |                 |               |                      |                  |                    |                                                     |                        |                        |
| Water (6 kilolitres per indigent 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 indigent households)                             |     | (7 815)         | 1 595           | 12 675        | (11 502)             | (11 502)         | (11 502)           | 25 372                                              | (12 192)               | (12 924)               |
| Electricity/other energy (50kwh per indigent household per month)                       |     | (20 303)        | (25 142)        | (30 764)      | (90 985)             | (90 985)         | (90 985)           | (22 759)                                            | (100 729)              | (111 518)              |
| Refuse (removed once a week for indigent households)                                    |     | (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>66 056</b>                                       | <b>(149 472)</b>       | <b>(163 080)</b>       |
| <b>Highest level of free service provided per household</b>                             |     |                 |                 |               |                      |                  |                    |                                                     |                        |                        |
| Property rates (R value threshold)                                                      |     | 200 000         | 200 000         | 200 000       | 200 000              | 200 000          | 200 000            | 250 000                                             | 250 000                | 250 000                |
| Water (kilolitres per household per month)                                              |     | 10              | 10              | 6             | 6                    | 6                | 6                  | 6                                                   | 6                      | 6                      |
| Sanitation (kilolitres per household per month)                                         |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Sanitation (Rand per household per month)                                               |     | 101             | 101             | 112           | 112                  | 112              | 112                | 112                                                 | 112                    | 112                    |
| Electricity (kwh per household per month)                                               |     | 100             | 100             | 100           | 100                  | 100              | 100                | 100                                                 | 100                    | 100                    |
| Refuse (average litres per week)                                                        |     | 250             | 250             | 250           | 250                  | 250              | 250                | 250                                                 | 250                    | 250                    |
| <b>Revenue cost of subsidised services provided (R'000)</b>                             | 9   |                 |                 |               |                      |                  |                    |                                                     |                        |                        |
| Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)       |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Property rates exemptions, reductions and rebates and impermissable values in excess of |     | (35 175)        | 6 418           | 50 832        | (50 465)             | (50 465)         | (50 465)           | 99 347                                              | (55 289)               | (58 606)               |
| Water (in excess of 6 kilolitres per indigent household per month)                      |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Sanitation (in excess of free sanitation service to indigent households)                |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Electricity/other energy (in excess of 50 kwh per indigent household per month)         |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Refuse (in excess of one removal a week for indigent households)                        |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Municipal Housing - rental rebates                                                      |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Housing - top structure subsidies                                                       | 6   | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| Other                                                                                   |     | –               | –               | –             | –                    | –                | –                  | –                                                   | –                      | –                      |
| <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>        |

#### References

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



## PART 2

### A: OVERVIEW OF STELLENBOSCH MUNICIPALITY

#### Background

Stellenbosch Municipality is located in the heart of the Cape Winelands. It is situated about 50 km from Cape Town and is flanked by the N1 and N2 main routes. The municipal area covers approximately 900 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, Johannesdal, Pniël and Surrounding Farms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5    | Ida's Valley (Hillside Village, La Gratitude Park (Kreefgat), The Ridge, La Roche, Lindida, Bloekomlaan(Moses / Martin) Lindley)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 6    | On the corner of Moffat Street to the end of Lelie Street, the Corner of Moffat Street to Rustenburg Road, Desch Street to Rustenburg Road, Moffat Street, Hahn Street, Weber Street, Tindell Street, Juffernbruch Street, Kahler Street, Luckhoff Street, Erasmussmith Street, Baker Street, Desch Street, Lelie Street, Protea Street to 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, Wildeklaar 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, Poulterey / 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:

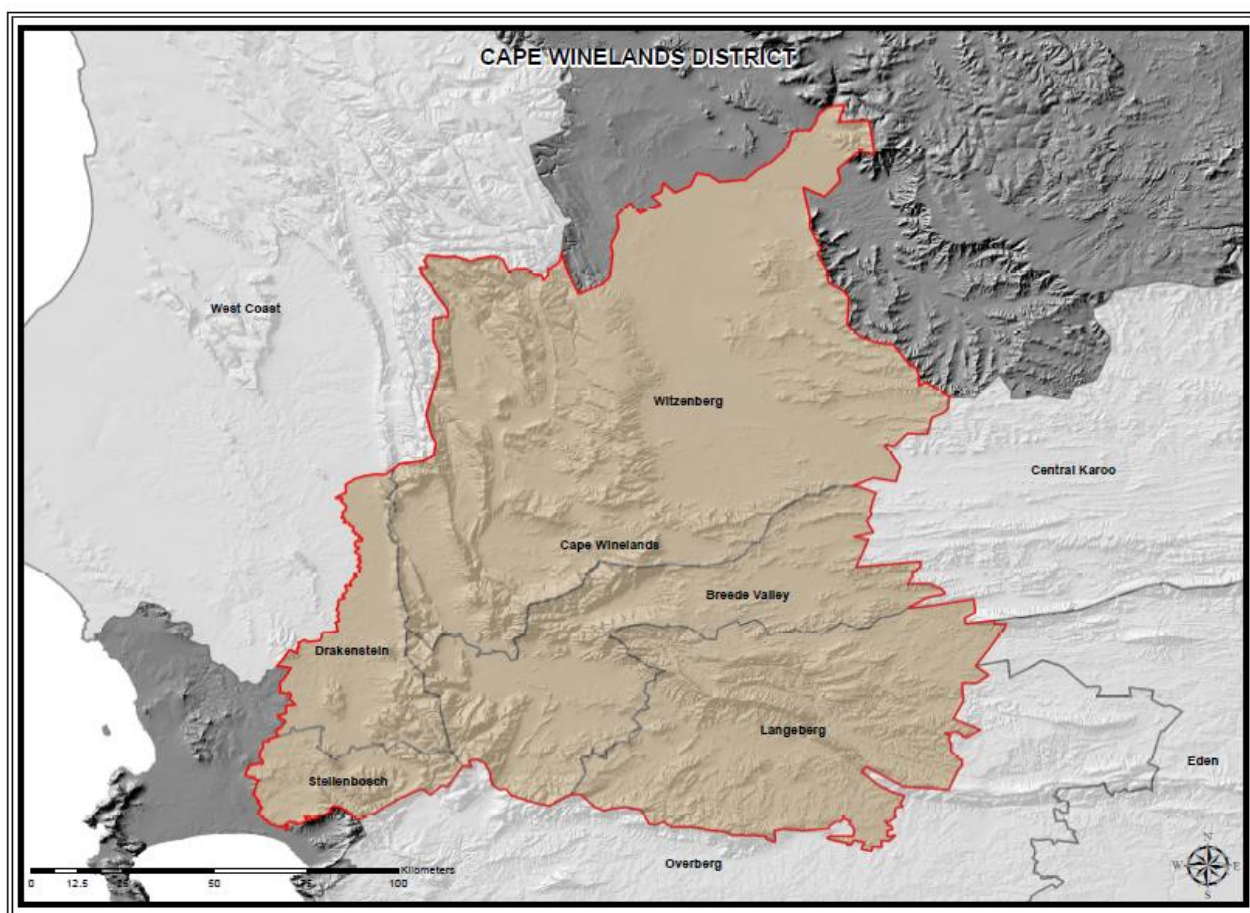
**Map 1: Locality of Cape Winelands concerning Provincial Boundaries**



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**

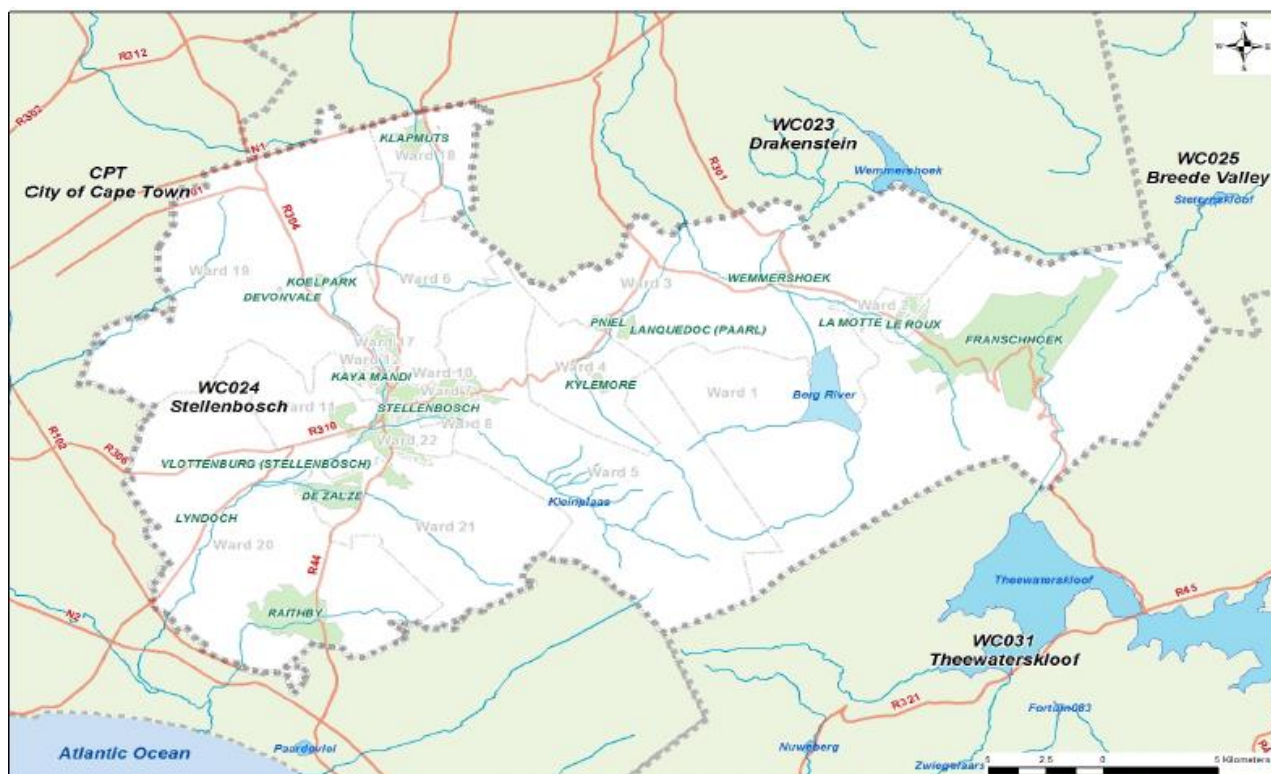


The Cape Winelands District Municipality is located within proximity of the City of Cape Town, which offers excellent access to trade opportunities, routes, and infrastructure such as expanding broadband networks, an international airport (with direct flights to international cities), the second-largest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

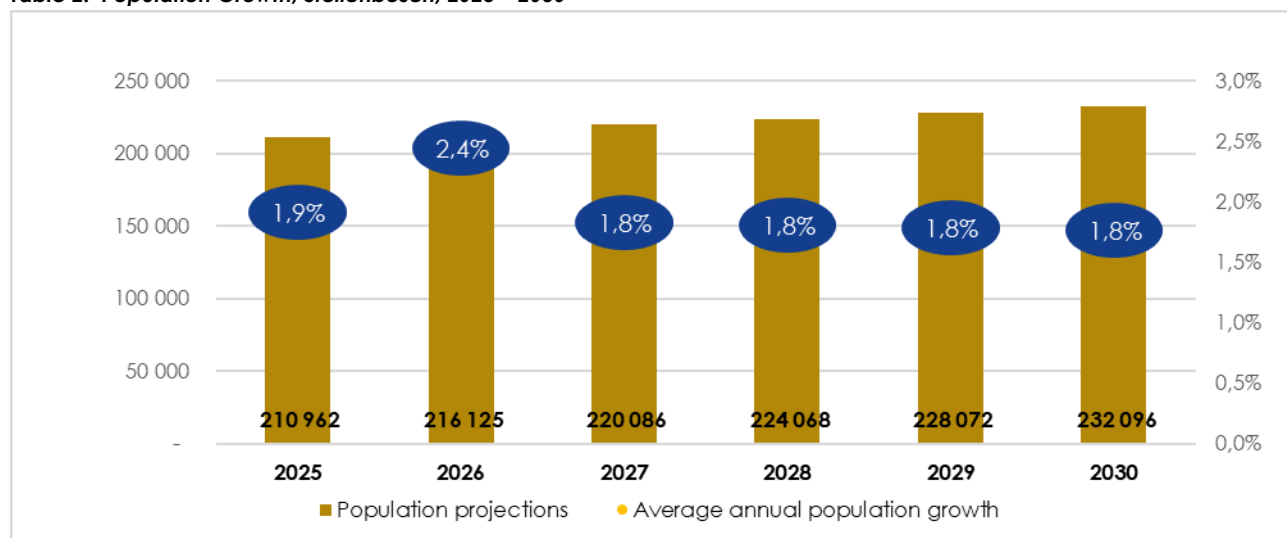
## **Population Growth**

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

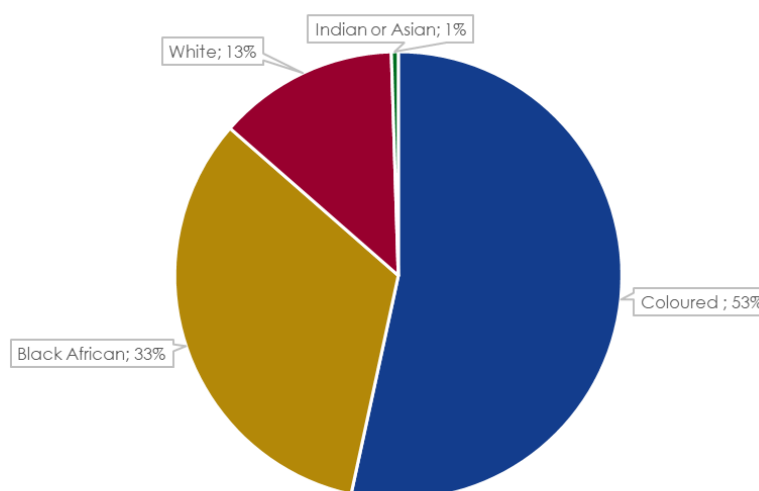
## Racial Split

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)

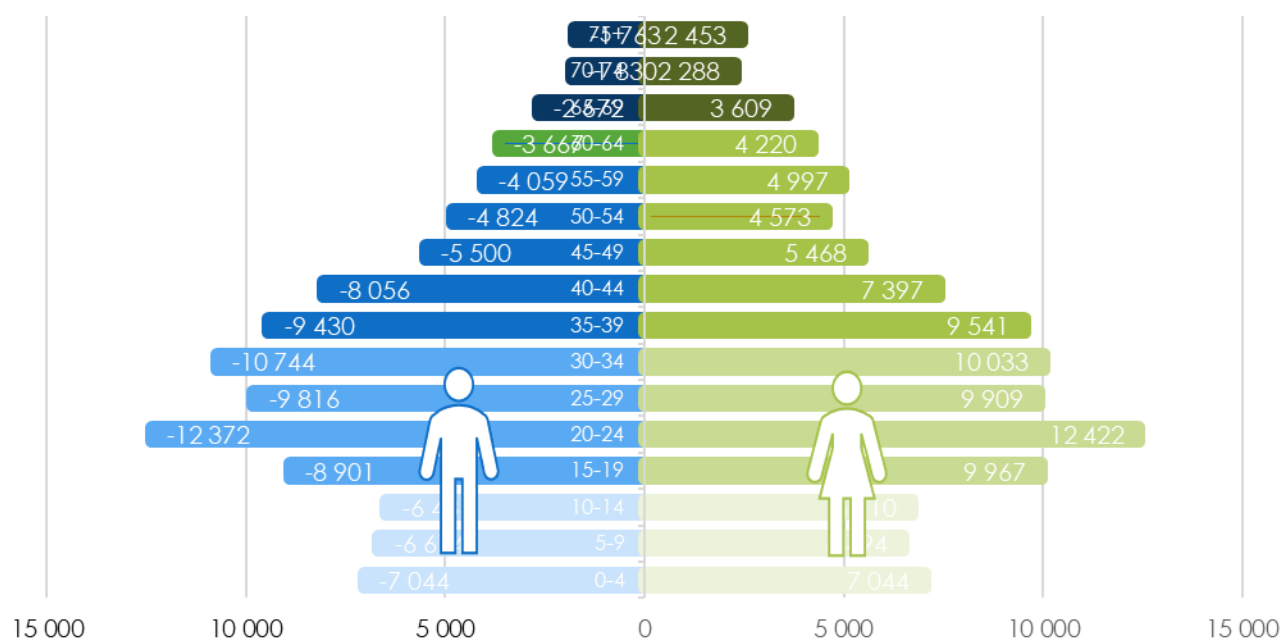
### Gender Ratio

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.

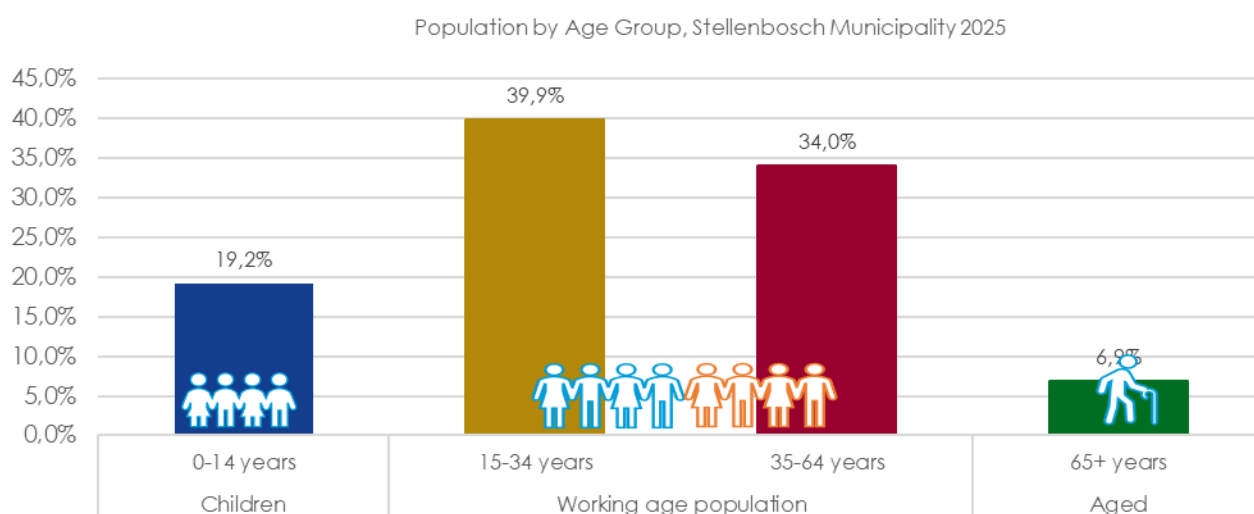
**Figure 8: Ratio of % females and males**



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**.

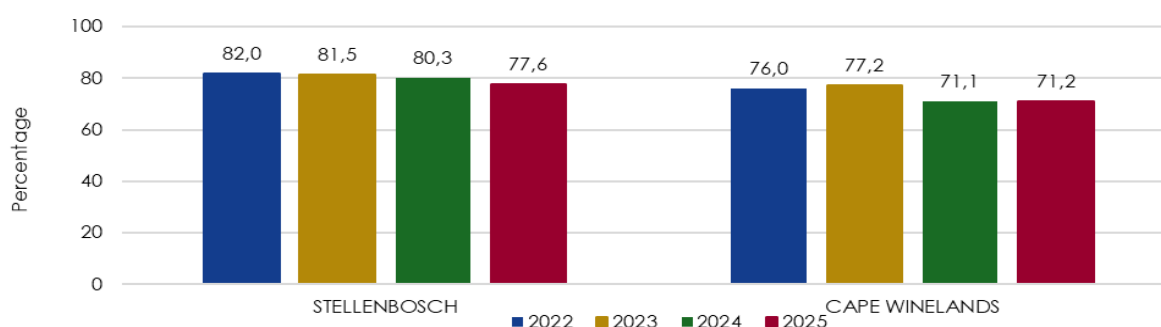
The combination of increasing learner enrolment and relatively unchanged learner–teacher ratio in Stellenbosch implies that the education system is struggling to keep pace with the population growth. Consequently, expanding larger class sizes and strained public resources, and educational quality is 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**



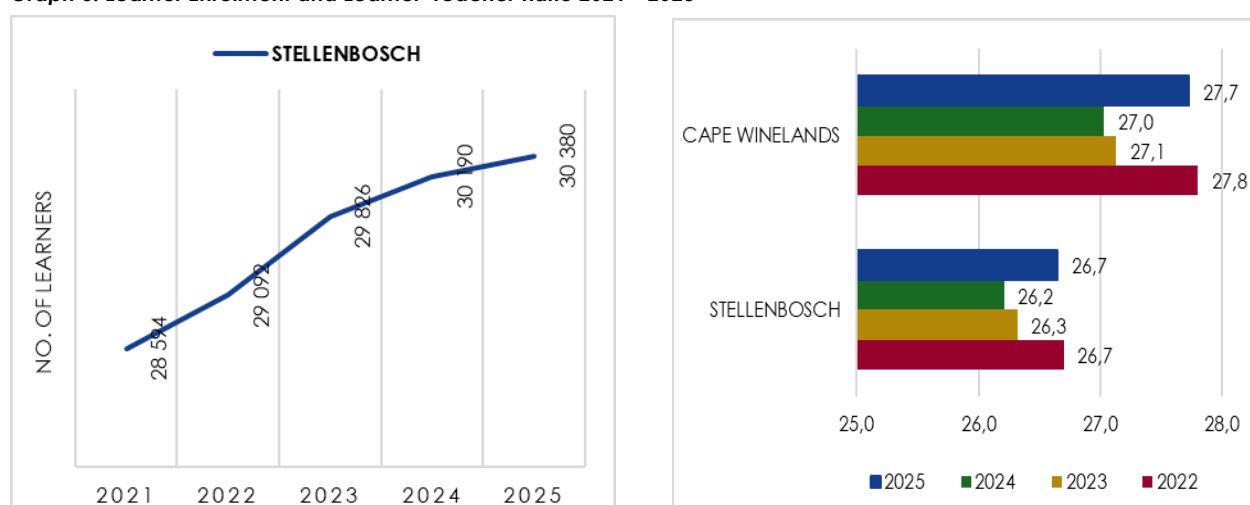
Source: Western Cape Government, MERO 2025



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**



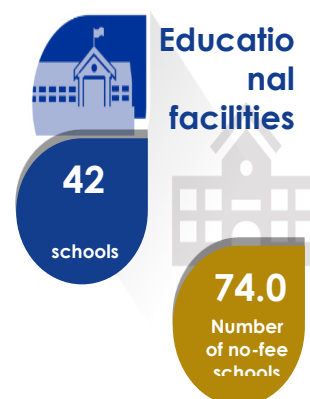
Source: Western Cape Government, MERO 2025

## 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.



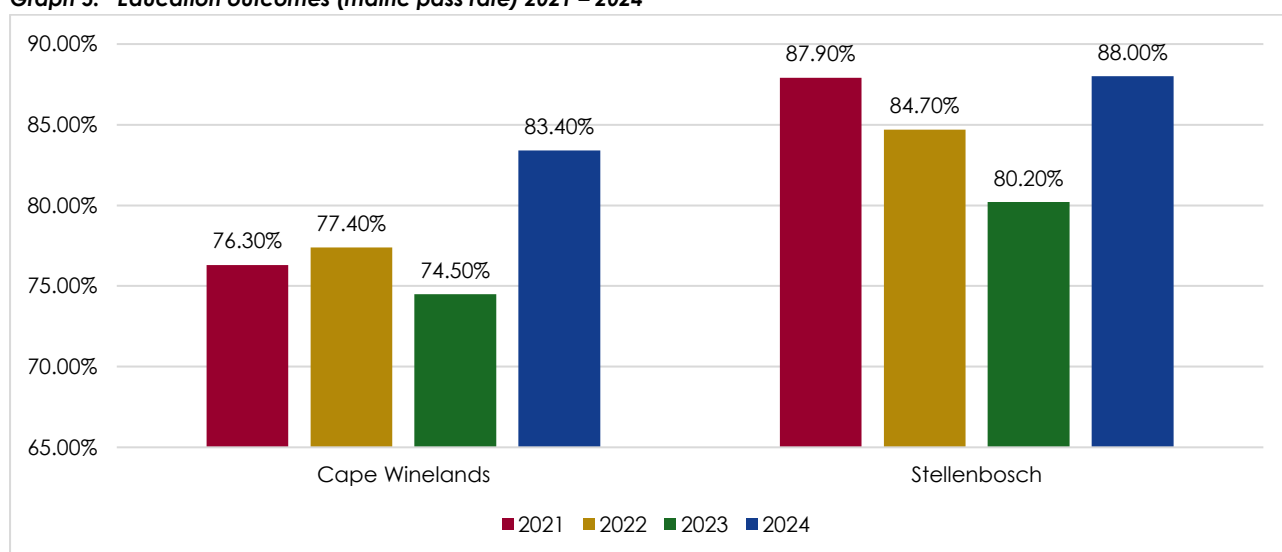
Source: Western Cape Government, MERO 2025

## 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**

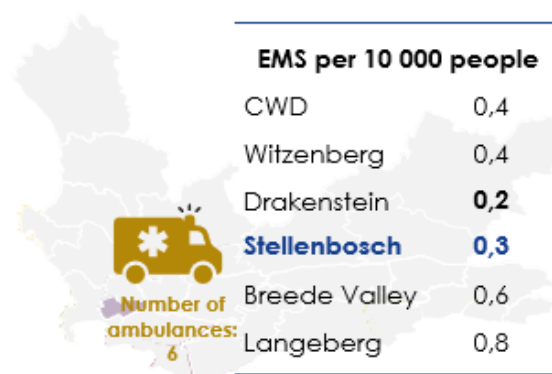


Source: Western Cape Government, MERO 2025

## 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.

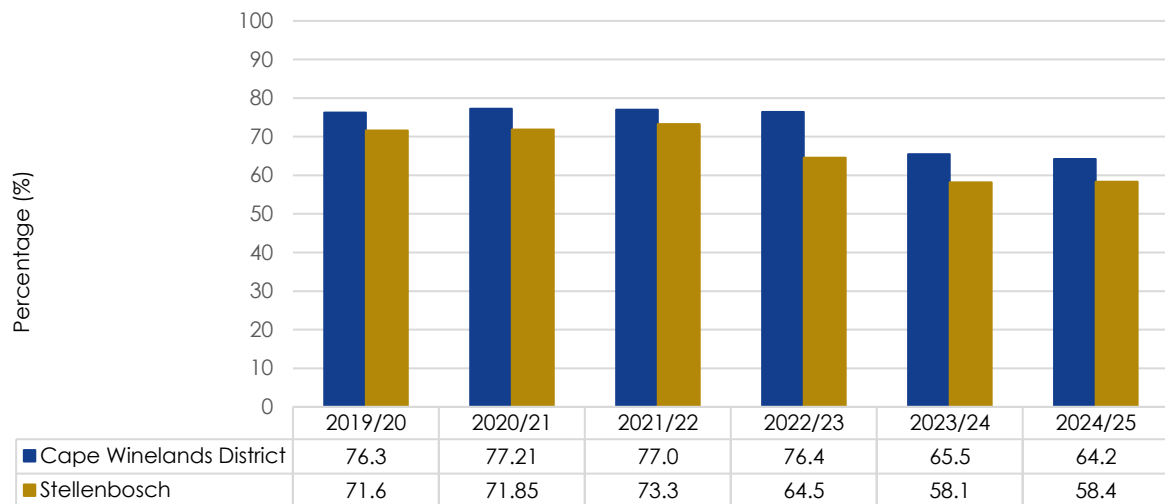
**Table: Number of registered patients on ART, 2019/20 – 2024-25**

| 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

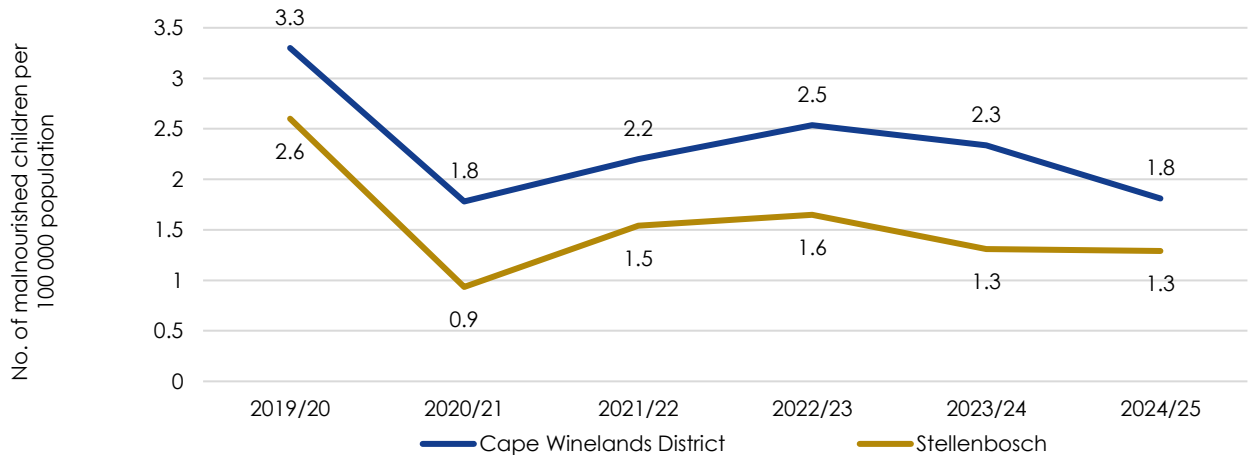
## Child Health

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.

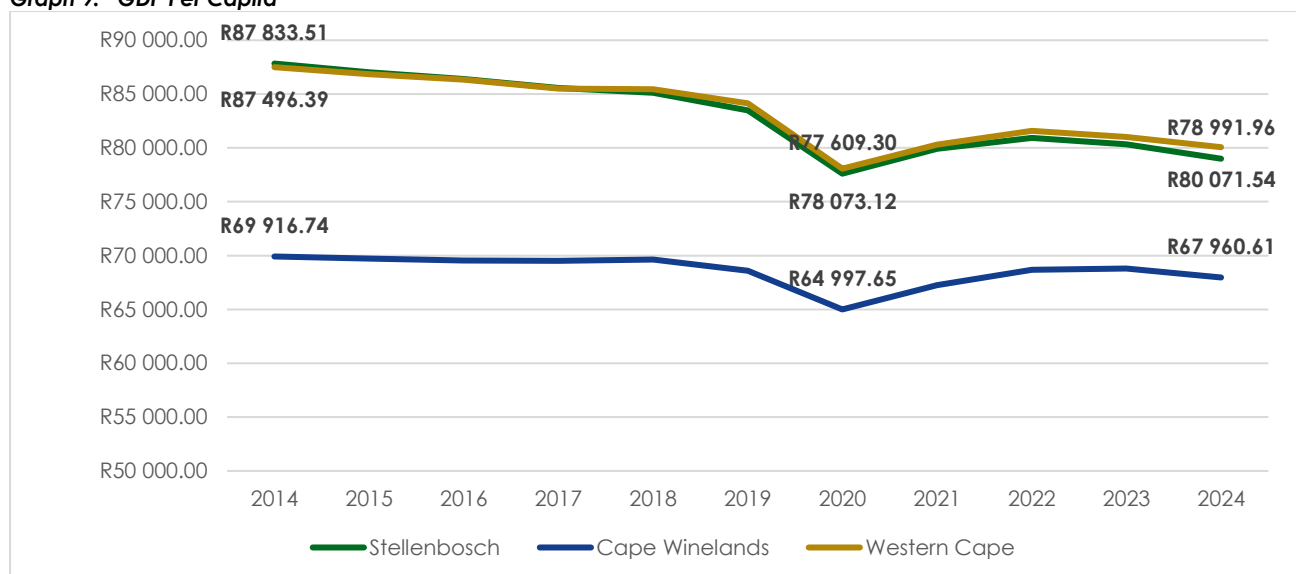
**Malnutrition, 2019/20 – 2024/25**

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.

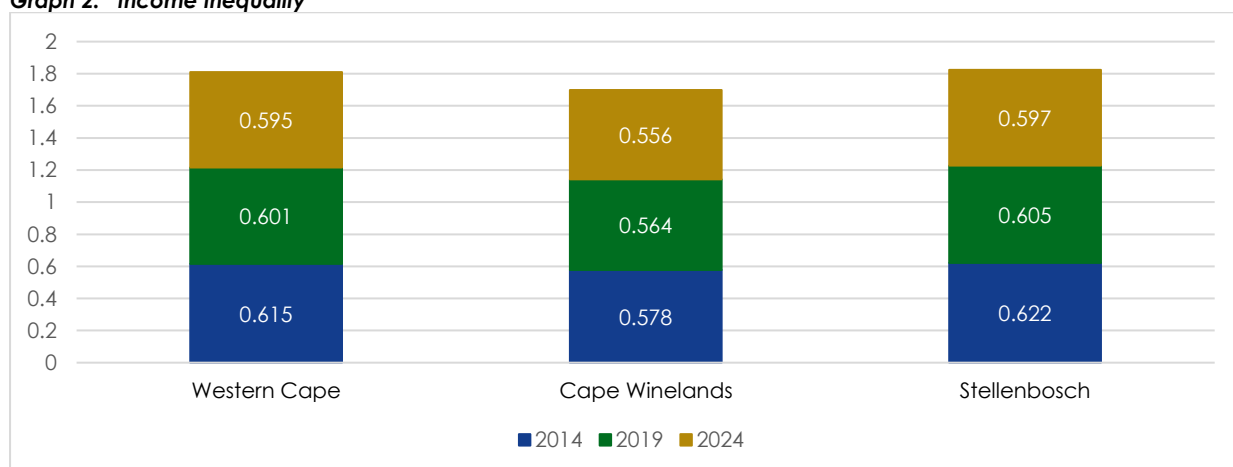
**Graph 9: GDP Per Capita**

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)

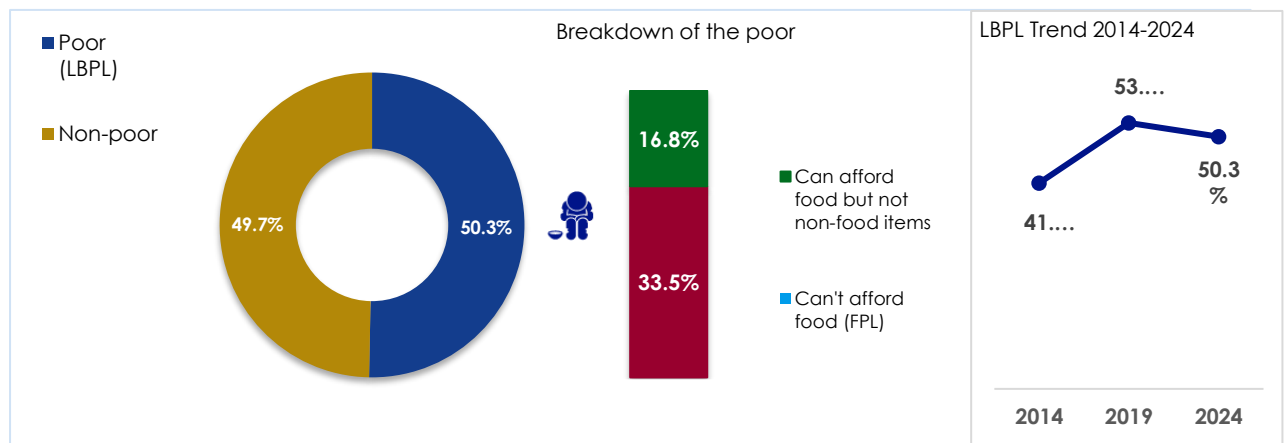
## Poverty Line

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.

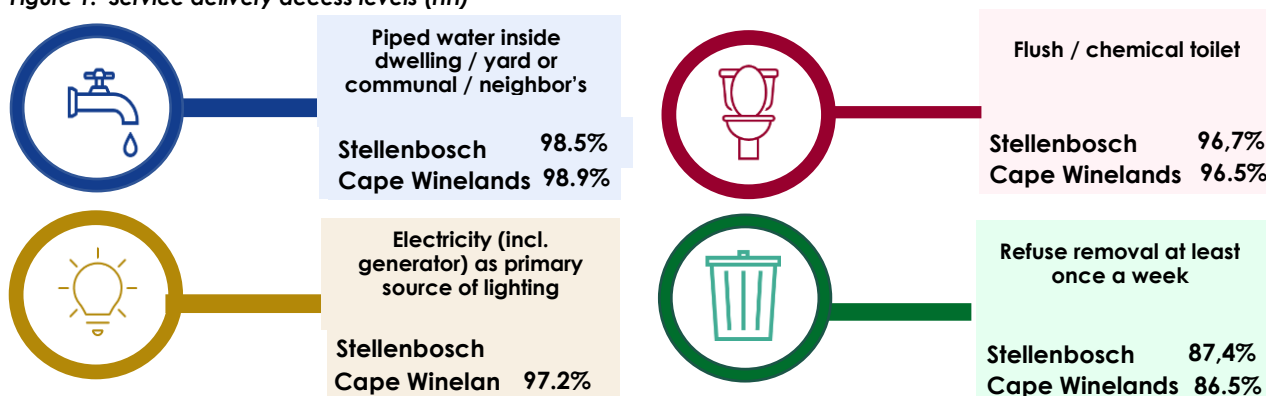
## **Housing and household services**

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

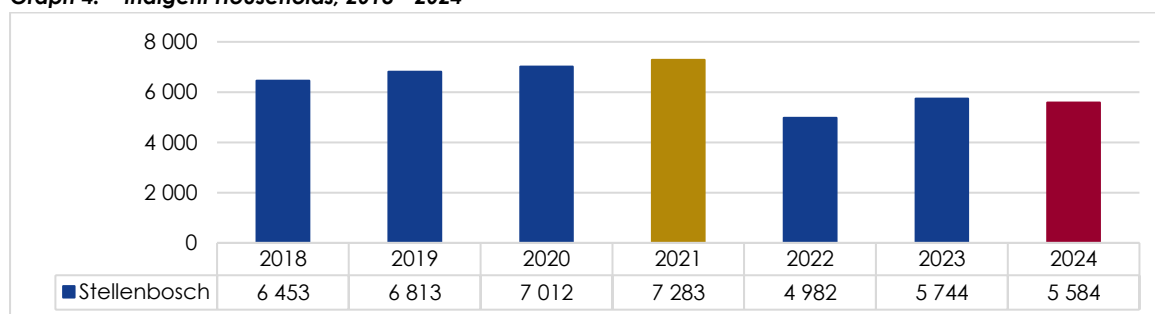
### Free Basic Services

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                      |

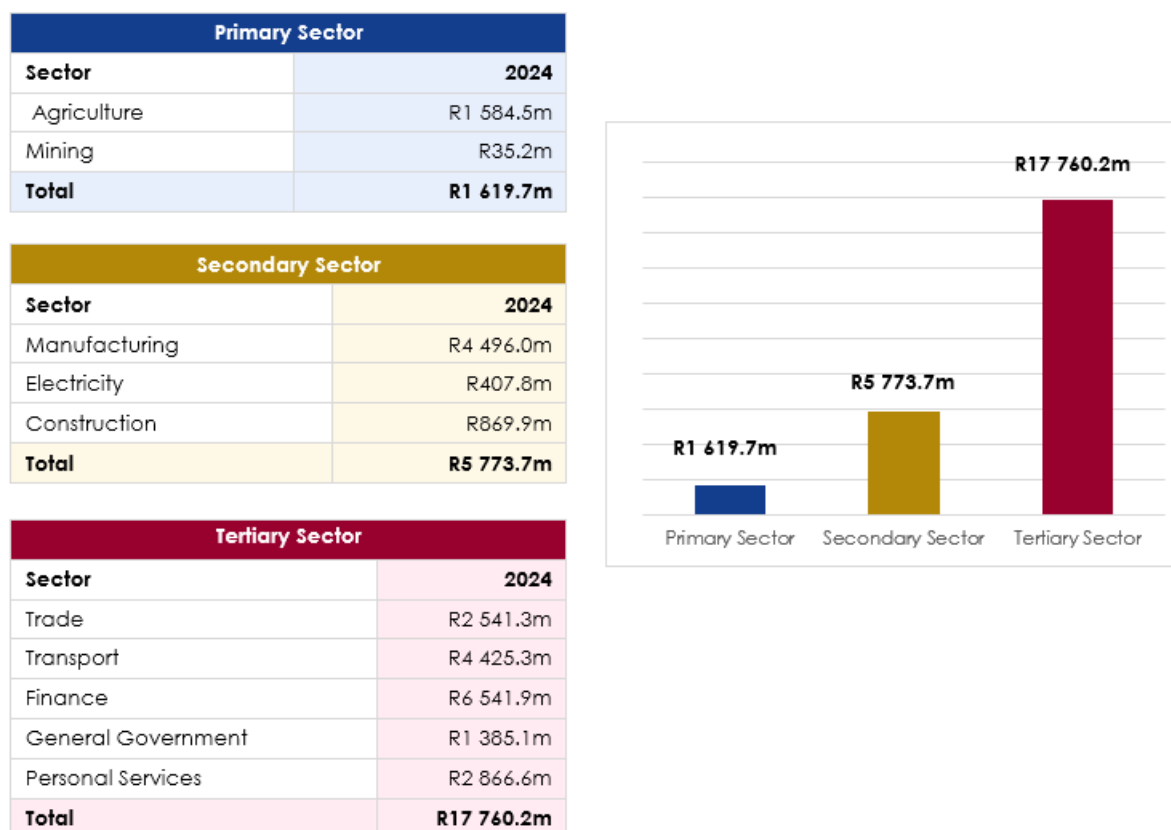
## **Economy and Labour Market Performance**

### **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.

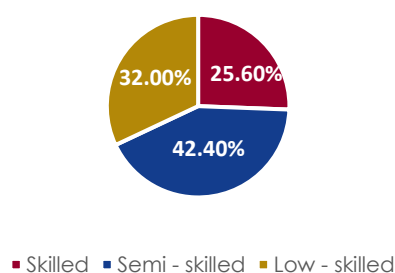
The municipality's economy thrives on a dominant tertiary sector, led by finance, trade and personal services. The finance and business sector provided the only positive growth momentum in 2024, contributing 0.8 per cent points to the overall GDPR.

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

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.

**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.

### **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.

### **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 reviewed but no amendments were necessary:**

#### **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.

### **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                                | 5.50%            | 5.50%            | 5.50%            |
| 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         | 9.01%            | 9.01%            | 9.01%            |

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:

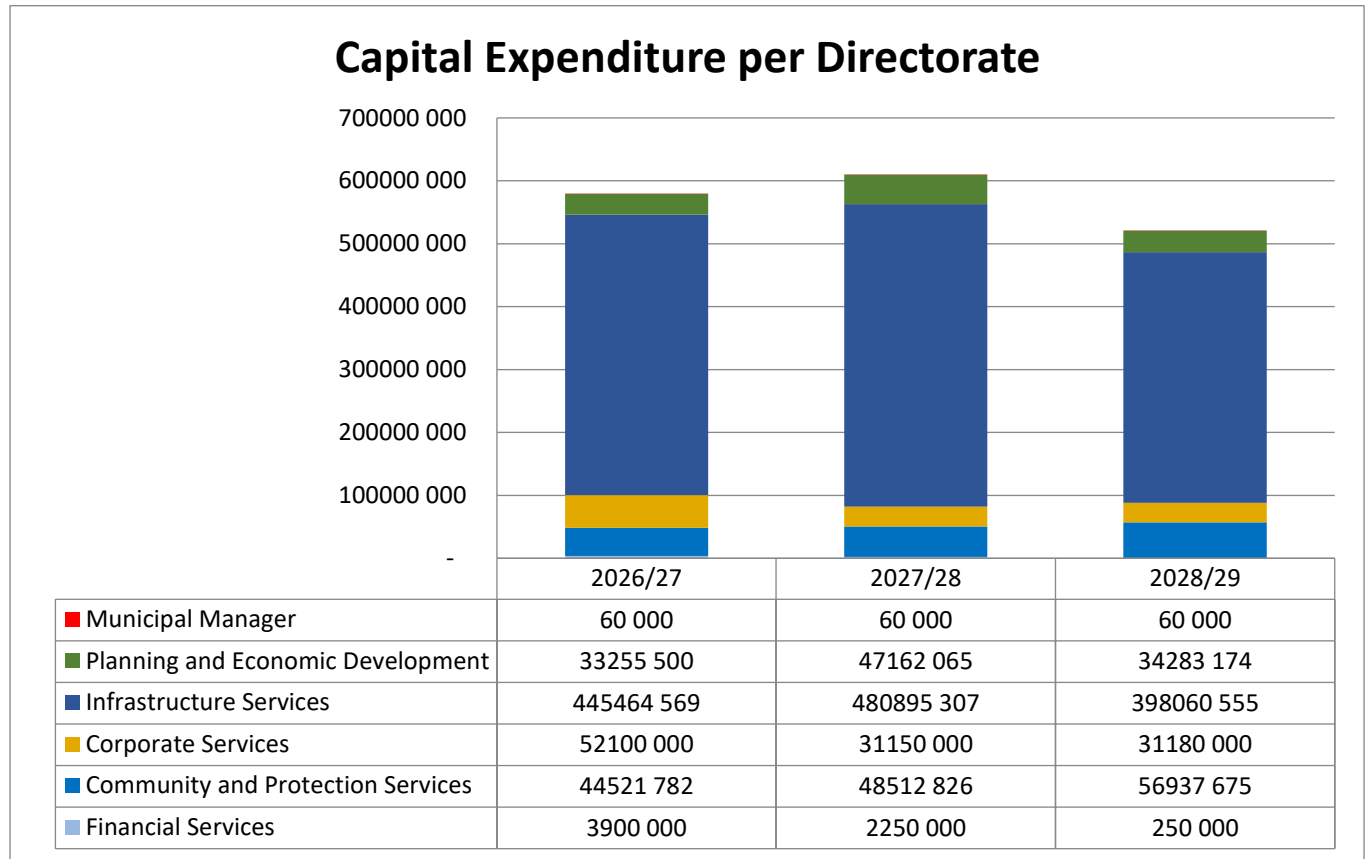
| <u>2026/2027</u> | <u>2027/2028</u> | <u>2028/2029</u> |
|------------------|------------------|------------------|
| R                | R                | R                |
| 579 301 851      | 610 030 198      | 520 771 404      |

**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 | 33 255 500         | 5,74%          | 47 162 065         | 7,73%         | 34 283 174         | 6,58%         |
| Infrastructure Services           | 445 464 569        | 76.90%         | 480 895 307        | 78,83%        | 398 060 555        | 76,44%        |
| Corporate Services                | 52 100 000         | 8,99%          | 31 150 000         | 5,11%         | 31 180 000         | 5,99%         |
| Community and Protection Services | 44 521 782         | 7,69%          | 48 512 826         | 7,95%         | 56 937 675         | 10,93%        |
| 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:**

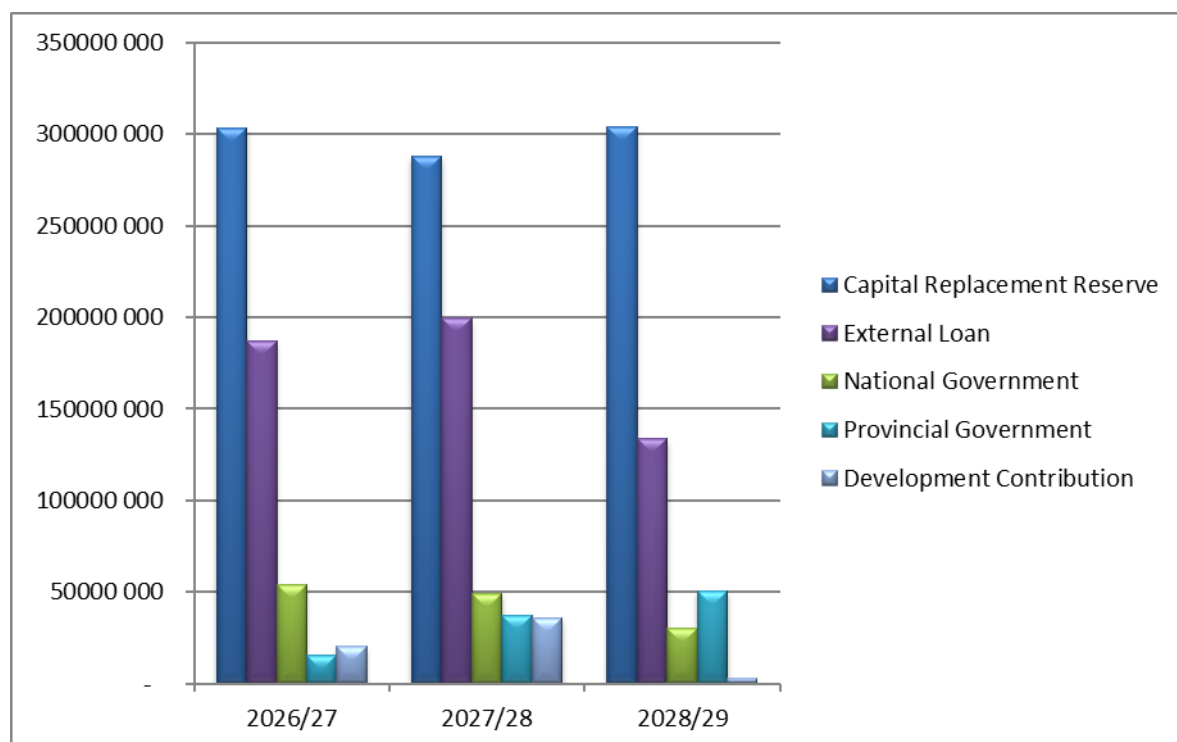


**Financing of the Capital Budget**

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%         | 315 801 693        | 47.96%         | 303 876 458        | 57.92%         |
| 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**

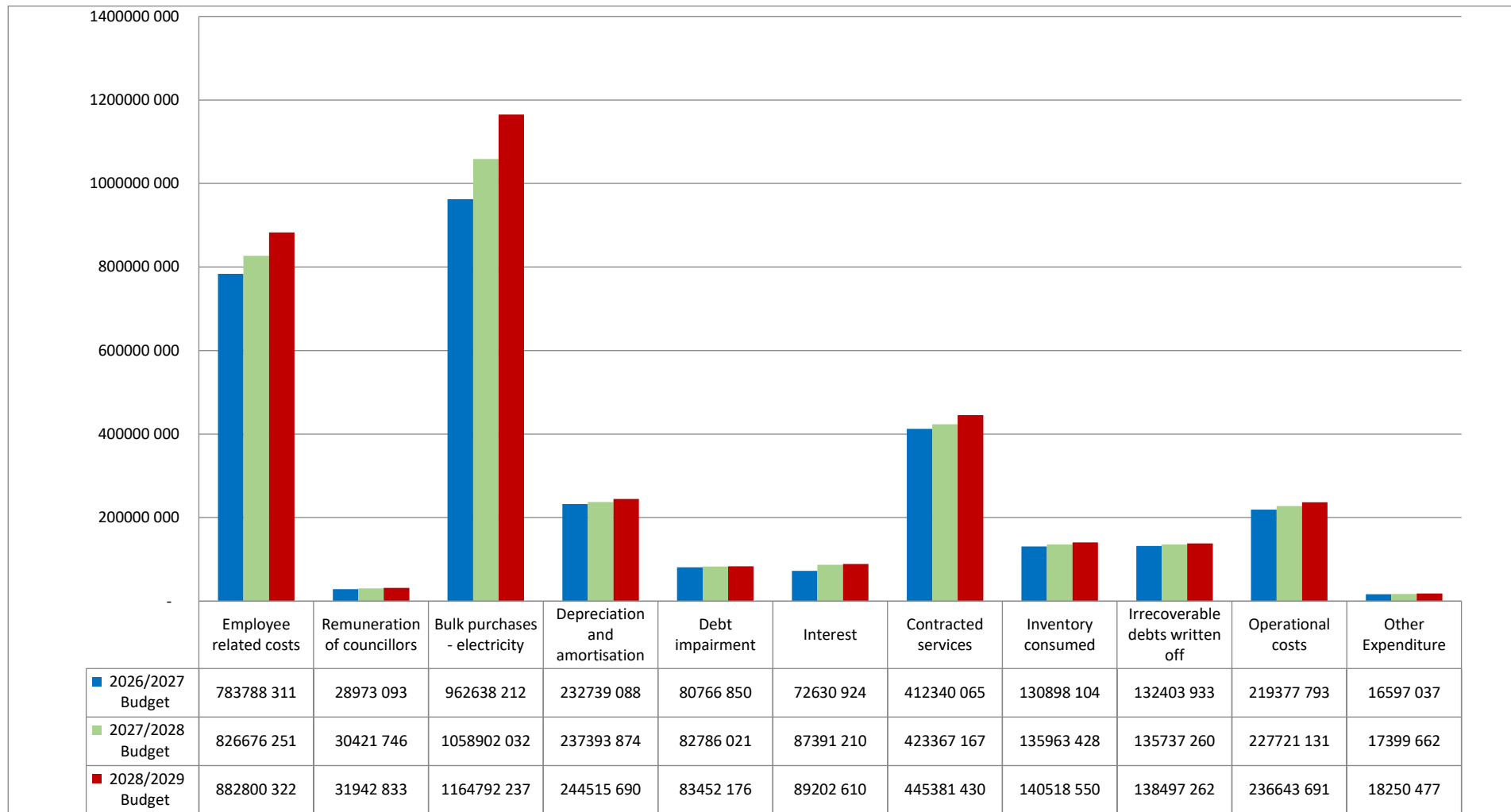
The operating expenditure budget per Vote (Directorate) is as follows:

|                                   | <u><b>2026/2027</b></u> | <u><b>2027/2028</b></u> | <u><b>2028/2029</b></u> |
|-----------------------------------|-------------------------|-------------------------|-------------------------|
|                                   | <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           | 1 997 280 424           | 2 146 816 986           |
| Corporate Services                | 257 800 992             | 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>3 073 153 410</b>    | <b>3 263 759 782</b>    | <b>3 475 997 278</b>    |

The operating expenditure budget per category is as follows:

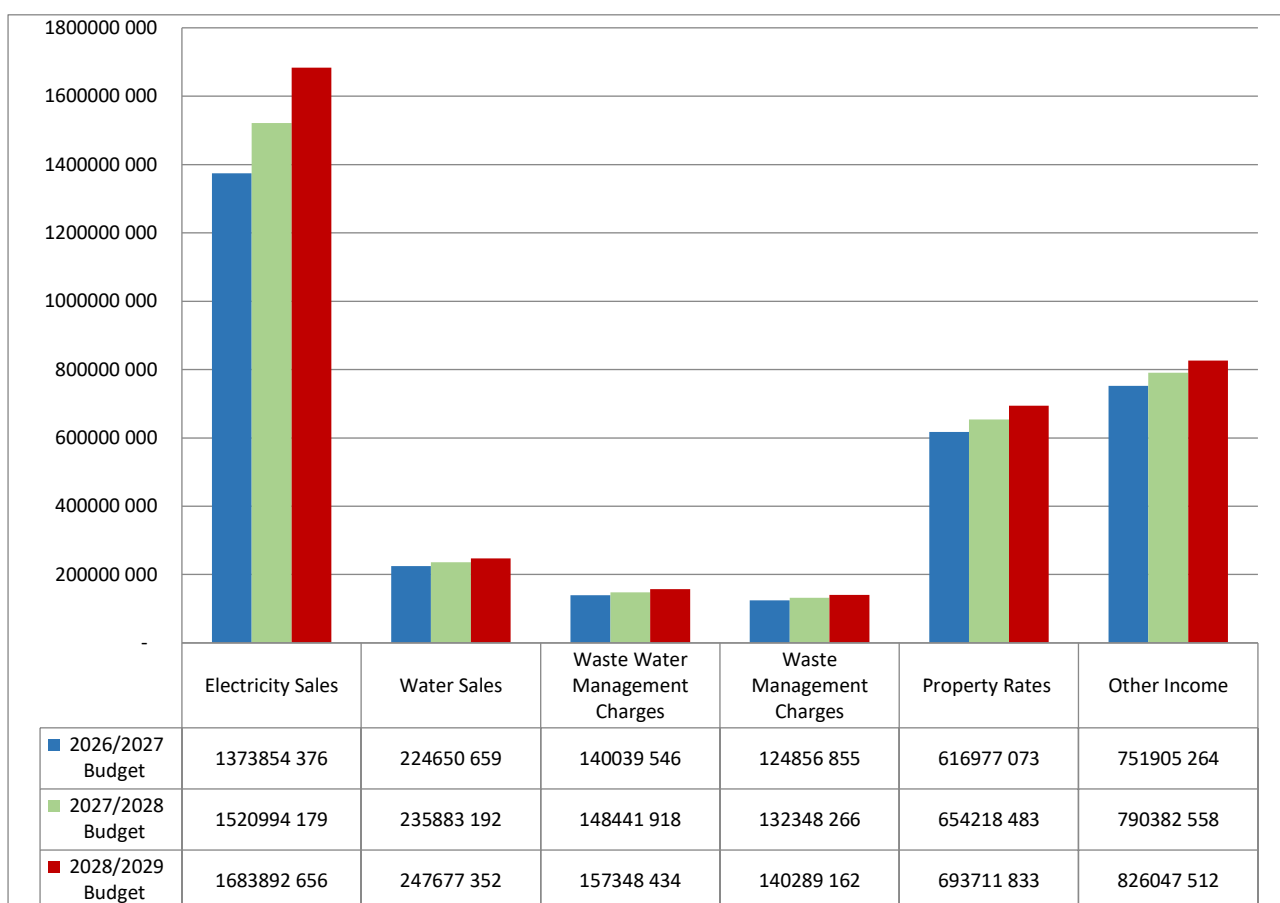
|                                 | <u><b>2026/2027</b></u> | <u><b>2027/2028</b></u> | <u><b>2028/2029</b></u> |
|---------------------------------|-------------------------|-------------------------|-------------------------|
|                                 | <b>R</b>                | <b>R</b>                | <b>R</b>                |
| Employee related costs          | 783 788 311             | 826 676 251             | 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              | 87 391 210              | 89 202 610              |
| Contracted services             | 412 340 065             | 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               | 219 377 793             | 227 721 131             | 236 643 691             |
| Other Expenditure               | 16 597 037              | 17 399 662              | 18 250 477              |
| <b>Total Expenditure</b>        | <b>3 073 153 410</b>    | <b>3 263 759 782</b>    | <b>3 475 997 278</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                  | 751 905 264          | 790 382 558          | 826 047 512          |
| <b>Total Income</b>           | <b>3 232 283 773</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             | 199 422 606             | 77 999 454              |
| 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                                                                        |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <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          | 16 103          | 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 Capacity Building Grant                                      |      | 300             | 240             | 150             | –                    | –               | –                  | –                                                   | –                      | –                      |
| Title Deeds Restriction 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         | 238 033         | 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         | 347 225         | 359 001              | 360 151         | 348 257            | 367 364                                             | 391 439                | 412 153                |

## 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 |
| 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<sup>1</sup></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                                                     |     | 12 556          | 12 531          | 8 420           | 8 833                | 9 583           | 9 583              | 9 221             | 10 313                                              | 11 046                 | 11 747                 |
| Capital                                                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Cash Transfers To Organisations</b>                    |     | 12 556          | 12 531          | 8 420           | 8 833                | 9 583           | 9 583              | 9 221             | 10 313                                              | 11 046                 | 11 747                 |
| <b>Cash Transfers to Groups of Individuals</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Operational                                                     |     | 808             | 962             | 7 147           | 7 000                | 7 150           | 7 150              | 6 199             | 7 300                                               | 7 400                  | 7 500                  |
| Capital                                                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Cash Transfers To Groups Of Individuals:</b>           |     | 808             | 962             | 7 147           | 7 000                | 7 150           | 7 150              | 6 199             | 7 300                                               | 7 400                  | 7 500                  |
| <b>TOTAL CASH TRANSFERS AND GRANTS</b>                          | 6   | 13 364          | 13 494          | 15 566          | 15 833               | 16 733          | 16 733             | 15 421            | 17 613                                              | 18 446                 | 19 247                 |
| <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<sup>1</sup></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           | 4 906                | 4 906           | 4 906              | 2 447             | 5 018                                               | 5 241                  | 5 372                  |
| Capital                                                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Non-Cash Grants To Groups Of Individuals:</b>          |     | –               | 4 265           | 5 758           | 4 906                | 4 906           | 4 906              | 2 447             | 5 018                                               | 5 241                  | 5 372                  |
| <b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>                      |     | –               | 4 265           | 5 758           | 4 906                | 4 906           | 4 906              | 2 447             | 5 018                                               | 5 241                  | 5 372                  |
| <b>TOTAL TRANSFERS AND GRANTS</b>                               | 6   | 13 364          | 17 758          | 21 324          | 20 739               | 21 639          | 21 639             | 17 868            | 22 631                                              | 23 687                 | 24 618                 |

## 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                                             |     | 15 253          | 19 152          | 18 815          | 19 884               | 19 884          | 19 884             | 20 878                                              | 21 922                 | 23 018                 |
| Cell phone Allowance                                     |     | 1 929           | 2 003           | 2 224           | 2 063                | 2 063           | 2 063              | 2 166                                               | 2 274                  | 2 388                  |
| Housing Allowance                                        |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| In-kind Benefits                                         |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Market Related Non-pensionable Allowance                 |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Motor Vehicle Allowance                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Office-bearer Allowance                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Out of pocket Expenses                                   |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Travelling Allowance                                     |     | 2 039           | 985             | 961             | 809                  | 809             | 809                | 850                                                 | 892                    | 937                    |
| Use of Personal Facilities                               |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Allowances and Service Related Benefits</b>     |     | <b>19 221</b>   | <b>22 139</b>   | <b>22 000</b>   | <b>22 756</b>        | <b>22 756</b>   | <b>22 756</b>      | <b>23 894</b>                                       | <b>25 089</b>          | <b>26 343</b>          |
| <b>Social Contributions</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medial Aid Benefits                                      |     | 157             | 115             | 102             | 141                  | 141             | 141                | 149                                                 | 156                    | 164                    |
| Pension Fund Contributions                               |     | 438             | 511             | 518             | 525                  | 525             | 525                | 551                                                 | 578                    | 607                    |
| <b>Total Social Contributions</b>                        |     | <b>595</b>      | <b>626</b>      | <b>620</b>      | <b>666</b>           | <b>666</b>      | <b>666</b>         | <b>699</b>                                          | <b>734</b>             | <b>771</b>             |
| <b>Total Councillors</b>                                 |     | <b>19 815</b>   | <b>22 765</b>   | <b>22 620</b>   | <b>23 422</b>        | <b>23 422</b>   | <b>23 422</b>      | <b>24 593</b>                                       | <b>25 823</b>          | <b>27 114</b>          |
| <b>% increase</b>                                        | 4   |                 | <b>14.9%</b>    | <b>(0.6%)</b>   | <b>3.5%</b>          | <b>–</b>        | <b>–</b>           | <b>5.0%</b>                                         | <b>5.0%</b>            | <b>5.0%</b>            |
| <b>Senior Managers of the Municipality</b>               | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Salaries and Allowances</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 7 245           | 8 064           | 8 420           | 9 053                | 9 053           | 9 053              | 9 641                                               | 10 220                 | 10 833                 |
| Bonuses                                                  |     | 1 242           | 1 230           | 1 088           | 1 758                | 1 758           | 1 758              | 1 872                                               | 1 984                  | 2 104                  |
| <b>Allowance</b>                                         |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Accommodation, Travel and Incidental                     |     | –               | 0               | –               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Cellular and Telephone                                   | 3   | 133             | 241             | 245             | 179                  | 179             | 179                | 191                                                 | 202                    | 214                    |
| Housing Benefits                                         | 3   | 18              | 18              | 18              | 21                   | 21              | 21                 | 23                                                  | 24                     | 26                     |
| Non-pensionable                                          |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Travel or Motor Vehicle                                  | 3   | 550             | 500             | 490             | 662                  | 662             | 662                | 705                                                 | 747                    | 792                    |
| Voluntary Work                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Allowance</b>                                   |     | <b>701</b>      | <b>760</b>      | <b>752</b>      | <b>863</b>           | <b>863</b>      | <b>863</b>         | <b>919</b>                                          | <b>975</b>             | <b>1 033</b>           |
| <b>Service Related Benefits</b>                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Service Related Benefits</b>                    |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Total Salaries and Allowances</b>                     |     | <b>9 188</b>    | <b>10 054</b>   | <b>10 260</b>   | <b>11 674</b>        | <b>11 674</b>   | <b>11 674</b>      | <b>12 433</b>                                       | <b>13 179</b>          | <b>13 969</b>          |
| <b>Social Contributions</b>                              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Bargaining Council                                       |     | 1               | 1               | 1               | 1                    | 1               | 1                  | 1                                                   | 1                      | 1                      |
| Group Life Insurance                                     |     | 103             | 120             | 127             | 113                  | 113             | 113                | 121                                                 | 128                    | 135                    |
| Medical                                                  |     | 118             | 123             | 131             | 143                  | 143             | 143                | 153                                                 | 162                    | 172                    |
| Pension                                                  |     | 648             | 659             | 715             | 805                  | 805             | 805                | 857                                                 | 909                    | 963                    |
| Unemployment Insurance                                   |     | 12              | 13              | 13              | 15                   | 15              | 15                 | 16                                                  | 17                     | 18                     |
| <b>Total Social Contributions</b>                        |     | <b>882</b>      | <b>916</b>      | <b>987</b>      | <b>1 078</b>         | <b>1 078</b>    | <b>1 078</b>       | <b>1 148</b>                                        | <b>1 217</b>           | <b>1 290</b>           |
| <b>Post-retirement Benefit</b>                           | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medical                                                  |     | 5 572           | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Other Benefits                                           |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Pension                                                  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Total Post-retirement Benefit</b>                     |     | <b>5 572</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>15 642</b>   | <b>10 970</b>   | <b>11 247</b>   | <b>12 752</b>        | <b>12 752</b>   | <b>12 752</b>      | <b>13 581</b>                                       | <b>14 395</b>          | <b>15 259</b>          |
| <b>% increase</b>                                        | 4   |                 | <b>(29.9%)</b>  | <b>2.5%</b>     | <b>13.4%</b>         | <b>–</b>        | <b>–</b>           | <b>6.5%</b>                                         | <b>6.0%</b>            | <b>6.0%</b>            |



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

|                                      |  |          |         |         |         |         |         |         |         |         |
|--------------------------------------|--|----------|---------|---------|---------|---------|---------|---------|---------|---------|
| Other Municipal Staff                |  |          |         |         |         |         |         |         |         |         |
| Salaries and Allowances              |  |          |         |         |         |         |         |         |         |         |
| Basic Salary                         |  | 333 629  | 339 618 | 360 809 | 371 358 | 370 250 | 370 250 | 419 292 | 427 462 | 449 841 |
| Bonuses                              |  | –        | 19      | –       | –       | –       | –       | –       | –       | –       |
| Allowance                            |  |          |         |         |         |         |         |         |         |         |
| Accommodation, Travel and Incidental |  | 47       | 41      | 56      | 50      | 50      | 50      | 53      | 56      | 59      |
| Cellular and Telephone               |  | 3 1 751  | 1 930   | 2 029   | 2 996   | 2 996   | 2 996   | 3 190   | 3 382   | 3 585   |
| Housing Benefits                     |  | 3 3 424  | 3 728   | 3 600   | 4 281   | 4 281   | 4 281   | 4 560   | 4 787   | 5 074   |
| Non-pensionable                      |  | 71       | 66      | 76      | 259     | 259     | 259     | 276     | 293     | 310     |
| Travel or Motor Vehicle              |  | 3 8 923  | 8 357   | 9 347   | 12 974  | 12 974  | 12 974  | 13 817  | 14 629  | 15 507  |
| Voluntary Work                       |  | –        | –       | –       | –       | –       | –       | –       | –       | –       |
| Total Allowance                      |  | 14 216   | 14 123  | 15 109  | 20 560  | 20 560  | 20 560  | 21 896  | 23 146  | 24 535  |
| Service Related Benefits             |  |          |         |         |         |         |         |         |         |         |
| Acting                               |  | 3 564    | 593     | 470     | 905     | 905     | 905     | 964     | 1 022   | 1 083   |
| Bonus                                |  | 3 24 641 | 26 090  | 28 211  | 31 418  | 31 418  | 31 418  | 33 460  | 34 817  | 36 906  |
| Danger Allowance                     |  | 3 –      | –       | –       | –       | –       | –       | –       | –       | –       |
| Entertainment                        |  | 3 1      | –       | –       | –       | –       | –       | –       | –       | –       |
| Fire Brigade                         |  | 2 401    | 2 784   | 3 199   | 3 274   | 3 274   | 3 274   | 3 486   | 3 696   | 3 917   |
| In-kind Benefits                     |  | 3 –      | –       | –       | –       | –       | –       | –       | –       | –       |
| Leave Pay                            |  | 3 294    | –       | –       | –       | –       | –       | –       | –       | –       |
| Lifeguard/Duty Squads                |  | –        | –       | –       | –       | –       | –       | –       | –       | –       |
| Long Service Award                   |  | –        | –       | –       | –       | –       | –       | –       | –       | –       |
| Overtime                             |  | 42 035   | 42 458  | 58 538  | 50 904  | 50 904  | 50 904  | 54 212  | 57 465  | 60 913  |
| Scarcity                             |  | 3 738    | 807     | 2 640   | 1 612   | 1 612   | 1 612   | 1 717   | 1 820   | 1 929   |
| Standby Allowance                    |  | 3 11 415 | 12 948  | 14 958  | 15 741  | 15 741  | 15 741  | 16 764  | 17 770  | 18 836  |
| Tools Allowance                      |  | 3 –      | –       | –       | –       | –       | –       | –       | –       | –       |
| Uniform/Special/Protective Clothing  |  | 3 –      | –       | –       | –       | –       | –       | –       | –       | –       |
| Leave gratuity                       |  | –        | –       | –       | –       | –       | –       | –       | –       | –       |
| Long Term Service Award              |  | –        | –       | –       | –       | –       | –       | –       | –       | –       |
| Total Service Related Benefits       |  | 82 088   | 85 681  | 108 016 | 103 853 | 103 853 | 103 853 | 110 603 | 116 589 | 123 584 |
| Total Salaries and Allowances        |  | 429 933  | 439 441 | 483 933 | 495 771 | 494 662 | 494 662 | 551 792 | 567 197 | 597 960 |
| Social Contributions                 |  |          |         |         |         |         |         |         |         |         |
| Bargaining Council                   |  | 227      | 233     | 250     | 228     | 228     | 228     | 242     | 257     | 272     |
| Group Life Insurance                 |  | 5 805    | 7 034   | 7 512   | 6 012   | 6 012   | 6 012   | 6 403   | 6 773   | 7 179   |
| Medical                              |  | 25 564   | 26 985  | 29 722  | 32 277  | 32 277  | 32 277  | 34 375  | 35 533  | 37 665  |
| Pension                              |  | 52 554   | 55 643  | 59 651  | 68 256  | 68 256  | 68 256  | 72 693  | 75 777  | 80 324  |
| Unemployment Insurance               |  | 2 707    | 2 685   | 2 737   | 3 160   | 3 160   | 3 160   | 3 365   | 3 488   | 3 698   |
| Total Social Contributions           |  | 86 858   | 92 581  | 99 872  | 109 933 | 109 933 | 109 933 | 117 079 | 121 828 | 129 137 |
| Post-retirement Benefit              |  |          |         |         |         |         |         |         |         |         |
| Medical                              |  | 6 16 796 | 25 336  | 26 283  | 27 459  | 18 459  | 18 459  | 30 961  | 32 819  | 34 788  |
| Other Benefits                       |  | –        | –       | –       | –       | –       | –       | –       | –       | –       |
| Pension                              |  | –        | –       | –       | –       | –       | –       | –       | –       | –       |
| Total Post-retirement Benefit        |  | 16 796   | 25 336  | 26 283  | 27 459  | 18 459  | 18 459  | 30 961  | 32 819  | 34 788  |
| Costs Capitalised to PPE             |  | –        | –       | –       | –       | –       | –       | –       | –       | –       |
| Sub Total - Other Municipal Staff    |  | 533 587  | 557 359 | 610 088 | 633 163 | 623 054 | 623 054 | 699 832 | 721 844 | 761 885 |
| % increase                           |  |          | 4.5%    | 9.5%    | 3.8%    | (1.6%)  | –       | 12.3%   | 3.1%    | 5.5%    |
| Total Parent Municipality            |  | 569 044  | 591 093 | 643 955 | 669 337 | 659 228 | 659 228 | 738 006 | 762 062 | 804 259 |
| TOTAL SALARY, ALLOWANCES & BENEFITS  |  | 569 044  | 591 093 | 643 955 | 669 337 | 659 228 | 659 228 | 738 006 | 762 062 | 804 259 |
| % increase                           |  |          | 3.9%    | 8.9%    | 3.9%    | (1.5%)  | –       | 11.9%   | 3.3%    | 5.5%    |
| TOTAL MANAGERS AND STAFF             |  | 549 229  | 568 328 | 621 335 | 645 914 | 635 806 | 635 806 | 713 412 | 736 239 | 777 145 |

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

**L: MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND 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                                                                                                                                                                                  | 9 389               | 5 822            | (6 073)          | 10 188           | 8 960            | 6 572            | 10 649           | 12 038           | 1 826            | 6 864            | 7 082            | 47 188             | 120 507                                       | 123 619                | 134 944                |
| <b>Cash Receipts by Source</b>                                                                                                                                                                 | <b>387 028</b>      | <b>211 963</b>   | <b>136 135</b>   | <b>192 141</b>   | <b>192 681</b>   | <b>352 679</b>   | <b>204 329</b>   | <b>211 128</b>   | <b>188 102</b>   | <b>185 200</b>   | <b>181 148</b>   | <b>764 309</b>     | <b>3 206 843</b>                              | <b>3 419 946</b>       | <b>3 709 695</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) (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 Long Term                                                                                                                                    | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                  | -                                             | -                      | -                      |
| <b>Total Cash Receipts by Source</b>                                                                                                                                                           | <b>387 028</b>      | <b>211 963</b>   | <b>155 821</b>   | <b>192 141</b>   | <b>192 681</b>   | <b>372 365</b>   | <b>204 329</b>   | <b>211 128</b>   | <b>207 789</b>   | <b>185 200</b>   | <b>181 648</b>   | <b>971 461</b>     | <b>3 473 554</b>                              | <b>3 719 012</b>       | <b>3 935 998</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)                                     | (145 587)              | (154 965)              |
| Contracted services                                                                                                                                                                            | (1 532)             | (15 134)         | (33 558)         | (26 226)         | (26 490)         | (35 669)         | (28 401)         | (30 950)         | (27 684)         | (3 750)          | (6 447)          | (240 165)          | (476 006)                                     | (488 787)              | (514 203)              |
| 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)         | (34 811)         | (21 040)         | (16 871)         | (38 587)         | (10 835)         | (16 810)         | (27 205)         | (2 979)          | (3 067)          | (120 467)          | (331 168)                                     | (340 763)              | (351 024)              |
| <b>Cash Payments by Type</b>                                                                                                                                                                   | <b>(203 740)</b>    | <b>(217 593)</b> | <b>(252 902)</b> | <b>(195 963)</b> | <b>(188 412)</b> | <b>(249 597)</b> | <b>(177 175)</b> | <b>(193 970)</b> | <b>(232 427)</b> | <b>(183 569)</b> | <b>(186 081)</b> | <b>(635 126)</b>   | <b>(2 916 556)</b>                            | <b>(3 108 057)</b>     | <b>(3 332 345)</b>     |
| <b>Other Cash Flows/Payments by Type</b>                                                                                                                                                       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                               |                        |                        |
| Capital assets                                                                                                                                                                                 | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | (666 197)          | (666 197)                                     | (701 535)              | (598 887)              |
| 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>(203 740)</b>    | <b>(217 593)</b> | <b>(252 902)</b> | <b>(195 963)</b> | <b>(188 412)</b> | <b>(249 597)</b> | <b>(177 175)</b> | <b>(193 970)</b> | <b>(232 427)</b> | <b>(183 569)</b> | <b>(186 081)</b> | <b>(1 364 782)</b> | <b>(3 646 212)</b>                            | <b>(3 887 352)</b>     | <b>(4 010 322)</b>     |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                                                                                                                                                    | <b>183 288</b>      | <b>(5 630)</b>   | <b>(97 081)</b>  | <b>(3 822)</b>   | <b>4 269</b>     | <b>122 769</b>   | <b>27 154</b>    | <b>17 157</b>    | <b>(24 639)</b>  | <b>1 630</b>     | <b>(4 432)</b>   | <b>(393 320)</b>   | <b>(172 658)</b>                              | <b>(168 339)</b>       | <b>(74 324)</b>        |
| Cash/cash equivalents at the month/year begin:                                                                                                                                                 | 549 503             | 732 791          | 727 161          | 630 080          | 626 258          | 630 527          | 753 295          | 780 449          | 797 607          | 772 968          | 774 598          | 770 166            | 549 503                                       | 376 846                | 208 506                |
| Cash/cash equivalents at the month/year end:                                                                                                                                                   | 732 791             | 727 161          | 630 080          | 626 258          | 630 527          | 753 295          | 780 449          | 797 607          | 772 968          | 774 598          | 770 166          | 376 846            | 376 846                                       | 208 506                | 134 183                |

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

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

| 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**

DRAFT CAPITAL BUDGET 2026-2029  
MUNICIPAL MANAGER

| Directorate       | Department        | Name                             | Region   | Stategic 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     |
|                   |                   |                                  |          |                                | 60 000                | 60 000                | 60 000                | 180 000     |

**DRAFT 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                                           | Ward 12  | Dignified Living               | -                     | 434 782               | -                     | 434 782            |
| 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>33 255 500</b>     | <b>47 162 065</b>     | <b>34 283 174</b>     | <b>114 700 739</b> |



**DRAFT 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     |
| 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   |

**DRAFT 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           | Switchgear Substation Cascade                                                                     | WC024    | Valley of Possibility          | -                     | 4 500 000             | -                     | 4 500 000   |
| Infrastructure Services | Electrical Services           | Switchgear Substation Papegaairand                                                                | WC024    | Valley of Possibility          | -                     | 4 500 000             | -                     | 4 500 000   |
| Infrastructure Services | Electrical Services           | Switchgear Substation 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 Cloetesville                                         | 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     |
| 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               | 869 565               | 869 565               | -                     | 1 739 130   |
| 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 - Klipmuts, 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   |

**DRAFT 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 | 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   |
| 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   |

**DRAFT 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 | 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   |
| 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               | 10 000 000            | 5 000 000             | 5 000 000             | 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  |

**DRAFT 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 Franschoek                           | 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: Vlottenburg                    | Ward 20                                          | Dignified Living               | 15 985 498            | 18 000 000            | -                     | 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, Vlottenburg | 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>445 464 569</b>    | <b>480 895 307</b>    | <b>398 060 555</b>    | <b>1 324 420 431</b> |



**DRAFT 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   |
| Community and Protection Services | Environmental Management: Urban Forestry  | Specialized equipment: Urban Forestry                            | Admin HQ | Good Governance and Compliance | -                     | 2 500 000             | -                     | 2 500 000   |
| Community and Protection Services | Environmental Management: Urban Forestry  | Vehicle Fleet : Urban Foestry                                    | WC024    | Good Governance and Compliance | 1 200 000             | -                     | -                     | 1 200 000   |

**DRAFT 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 | Fire and Rescue Services     | Fire Station - Jamestown                                                             | Ward 21  | Safe Valley                    | -                     | 3 650 000             | 20 826 675            | 24 476 675  |
| Community and Protection Services | Fire and Rescue Services     | Furniture, Tools & Equipment: 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: 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: 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 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 Security Systems and CCTV 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 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 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 Cemeteries                                               | WC024    | Green and Sustainable 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: Parks & Cemeteries                                     | Admin HQ | Good Governance and Compliance | 300 000               | 200 000               | 500 000               | 1 000 000   |
| 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     |

**DRAFT 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            | 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 | Re-Surface of Netball/Tennis Courts            | WC024    | Valley of Possibility          | 400 000               | 400 000               | 500 000               | 1 300 000          |
| 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>44 521 782</b>     | <b>48 512 826</b>     | <b>56 937 675</b>     | <b>149 972 283</b> |



**DRAFT 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> |

DRAFT 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   |
|                    |                               |                                         |          |                                | 3 900 000             | 2 250 000             | 250 000               | 6 400 000   |

## **O: LEGISLATION COMPLIANCE**

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

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

**P: OTHER SUPPORTING DOCUMENTS**

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

- SA1 - Supporting detail to Budgeted Financial Performance
- SA2 - Matrix Financial Performance Budget (revenue source/expenditure type and type)
- SA3 - Supporting detail to Budgeted Financial Position
- SA4 - Reconciliation of IDP strategic objectives and budget (revenue)
- SA5 - Reconciliation of IDP strategic objectives and budget (operational expenditure)
- SA6 - Reconciliation of IDP strategic objectives and budget (capital expenditure)
- SA7 - Measurable Performance Objectives
- SA8 - Performance indicators and benchmarks
- SA9 - Social, economic and demographic statistics and assumptions
- SA10 - Funding measurement
- SA11 - Property Rates Summary
- SA12a- Property rates by category (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/councillors/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 |
| R thousand                                                                              |     |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>REVENUE ITEMS:</b>                                                                   |     |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Exchange revenue</b>                                                                 |     |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Service charges - Electricity</b>                                                    | 6   |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Appliance Maintenance                                                                   |     | -               | -               | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Availability Charges                                                                    |     | 693             | 902             | 848              | -                    | -                | -                  | (1)               | -                                                   | -                      | -                      |
| Connection/Reconnection                                                                 |     | 3 522           | 2 840           | 1 354            | 5 398                | 5 398            | 5 398              | 1 744             | 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          | 767 419           | 1 468 502                                           | 1 625 779              | 1 799 900              |
| Joint Pole Usage                                                                        |     | -               | -               | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Meter Compliance Testing                                                                |     | -               | -               | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Meter Reading Fees                                                                      |     | 63              | 95              | 142              | 72                   | 72               | 72                 | 131               | 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>769 321</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)           | (22 759)          | (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>746 562</b>    | <b>1 373 854</b>                                    | <b>1 520 994</b>       | <b>1 683 893</b>       |
| <b>Service charges - Water</b>                                                          | 6   |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Agricultural and Rural Water Service                                                    |     | (7 785)         | 205             | 242              | (9 290)              | 300              | 300                | 131               | 315                                                 | 331                    | 347                    |
| Availability Charges                                                                    |     | 571             | 659             | 644              | -                    | -                | -                  | (5)               | -                                                   | -                      | -                      |
| Connection/Disconnection                                                                |     | 253             | 251             | 339              | 302                  | 302              | 302                | 92                | 317                                                 | 333                    | 349                    |
| Industrial Water                                                                        |     | 62 496          | 73 579          | 76 556           | 74 574               | 74 574           | 74 574             | 54 732            | 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            | 78 519            | 156 219                                             | 164 030                | 172 232                |
| Urban Higher Level Service                                                              |     | -               | -               | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Service charges - Water</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>133 471</b>    | <b>235 157</b>                                      | <b>246 915</b>         | <b>259 260</b>         |
| <i>month)</i>                                                                           |     | -               | -               | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <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>153 383</b>    | <b>224 651</b>                                      | <b>235 883</b>         | <b>247 677</b>         |
| <b>Service charges - Waste Water Management</b>                                         | 6   |                 |                 |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Agricultural and Rural                                                                  |     | -               | -               | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Availability Charges                                                                    |     | 1 356           | 1 691           | 2 141            | -                    | -                | -                  | (8)               | -                                                   | -                      | -                      |
| Connection/Reconnection                                                                 |     | 68              | 62              | 93               | 83                   | 83               | 83                 | 42                | 88                                                  | 93                     | 98                     |
| Higher Level Service                                                                    |     | -               | -               | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Industrial Effluent                                                                     |     | 12 829          | 14 629          | 17 448           | 15 641               | 15 641           | 15 641             | 12 992            | 16 580                                              | 17 574                 | 18 629                 |
| Industrial Waste Water                                                                  |     | 35 282          | 37 781          | 41 188           | 43 016               | 43 016           | 43 016             | 33 356            | 45 597                                              | 48 333                 | 51 233                 |
| Pump/Removal of Waste Water                                                             |     | 6 370           | 6 818           | 8 438            | 7 766                | 7 766            | 7 766              | 7 196             | 8 232                                               | 8 726                  | 9 249                  |
| Sanitation Charges                                                                      |     | 58 650          | 52 376          | 45 623           | 77 109               | 77 109           | 77 109             | 23 024            | 81 736                                              | 86 640                 | 91 839                 |
| Treatment of Effluent                                                                   |     | -               | -               | -                | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Service charges - Waste Water Management</b>                                   |     | <b>114 555</b>  | <b>113 357</b>  | <b>114 931</b>   | <b>143 615</b>       | <b>143 615</b>   | <b>143 615</b>     | <b>76 601</b>     | <b>152 232</b>                                      | <b>161 366</b>         | <b>171 048</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>                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i> |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>   |     | (7 815)         | 1 595           | 12 675          | (11 502)             | (11 502)        | (11 502)           | 25 372            | (12 192)                                            | (12 924)               | (13 699)               |
| <b>Net Service charges - Waste Water Management</b>                                        |     | <b>106 739</b>  | <b>114 952</b>  | <b>127 606</b>  | <b>132 113</b>       | <b>132 113</b>  | <b>132 113</b>     | <b>101 973</b>    | <b>140 040</b>                                      | <b>148 442</b>         | <b>157 348</b>         |
| <b><u>Service charges - Waste Management</u></b>                                           | 6   |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Availability Charges                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Carrier Bags                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Disposal Facilities                                                                        |     | 3 938           | 4 274           | 3 645           | 5 779                | 5 779           | 5 779              | 3 396             | 6 126                                               | 6 494                  | 6 883                  |
| Refuse Bags                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Refuse Removal                                                                             |     | 97 393          | 90 481          | 76 532          | 131 557              | 136 557         | 136 557            | 37 815            | 144 751                                             | 153 436                | 162 642                |
| Skip                                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Waste Bins                                                                                 |     | 19              | 18              | 40              | 23                   | 23              | 23                 | 26                | 24                                                  | 25                     | 27                     |
| <b>Total refuse removal revenue</b>                                                        |     | <b>101 350</b>  | <b>94 773</b>   | <b>80 217</b>   | <b>137 359</b>       | <b>142 359</b>  | <b>142 359</b>     | <b>41 236</b>     | <b>150 901</b>                                      | <b>159 955</b>         | <b>169 552</b>         |
| <i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>       |     | (11 514)        | 1 553           | 21 219          | (24 570)             | (24 570)        | (24 570)           | 43 530            | (26 044)                                            | (27 607)               | (29 263)               |
| <b>Net Service charges - Waste Management</b>                                              |     | <b>89 837</b>   | <b>96 327</b>   | <b>101 437</b>  | <b>112 789</b>       | <b>117 789</b>  | <b>117 789</b>     | <b>84 767</b>     | <b>124 857</b>                                      | <b>132 348</b>         | <b>140 289</b>         |
| <b><u>Sales of Goods and Rendering of Services</u></b>                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Academic Services                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Advertisements                                                                             |     | -               | -               | -               | 2                    | 2               | 2                  | -                 | 2                                                   | 2                      | 2                      |
| Amendment Fees                                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Application Fees for Land Usage                                                            |     | 1 139           | 1 188           | 2 167           | 1 312                | 1 312           | 1 312              | 1 550             | 1 377                                               | 1 446                  | 1 519                  |
| Building Plan Approval                                                                     |     | 6 783           | 8 720           | 10 782          | 7 815                | 14 815          | 14 815             | 12 336            | 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              | 947               | 1 181                                               | 1 240                  | 1 302                  |
| Cleaning and Removal                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Clearance Certificates                                                                     |     | 465             | 590             | 783             | 1 253                | 1 253           | 1 253              | 559               | 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              | 6 747             | 6 502                                               | 6 827                  | 7 169                  |
| Entrance Fees                                                                              |     | 1 038           | 262             | 650             | 935                  | 935             | 935                | 655               | 982                                                 | 1 031                  | 1 082                  |
| Escort Fees                                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Exempted Parking                                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fire Services                                                                              |     | 182             | 246             | 121             | 210                  | 210             | 210                | 116               | 221                                                 | 232                    | 243                    |
| Health Services                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing (Boarding Services)                                                                |     | 352             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Immunisation Fees                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Laboratory Services                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| 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                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                 | 54                | 80                                                  | 84                     | 89                     |
| Removal of Restrictions                        |     | 131             | 58              | 142             | 151                  | 151             | 151                | 43                | 159                                                 | 167                    | 175                    |
| Sale of Carbon Credits                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sale of Goods                                  |     | 460             | 604             | 629             | 599                  | 599             | 599                | 601               | 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             | 26 818            | 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                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Gauteng                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |



| 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>                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| KwazuluNatal                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Limpopo                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Mpumalanga                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Northern Cape                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Northwest                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Western Cape                                                     |     | 3 438           | 3 697           | 3 817           | 3 961                | 3 961           | 3 961              | 2 972             | 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>2 972</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>2 972</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              | 2 067             | 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             | -                    | -               | -                  | 593               | -                                                   | -                      | -                      |
| Sporting and Other Bodies                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Staff                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Waste Management                                                 |     | 2 806           | 3 992           | 4 574           | 3 233                | 3 233           | 3 233              | 3 252             | 3 379                                               | 3 463                  | 3 532                  |
| Waste Water Management                                           |     | 2 232           | 3 028           | 3 391           | 2 571                | 2 571           | 2 571              | 2 297             | 2 687                                               | 2 754                  | 2 809                  |
| Water                                                            |     | 8 514           | 11 556          | 13 156          | 11 013               | 11 013          | 11 013             | 8 728             | 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>16 937</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              | 7 223             | 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             | 28 277            | 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>35 500</b>     | <b>51 306</b>                                       | <b>48 869</b>          | <b>46 548</b>          |
| <b>Dividends</b>                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| External Investment                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Municipal Entities                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Dividends</b>                                           |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Rent on Land</b>                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Land                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Prospecting, Mining, Royalties                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Servitudes                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Rent on Land</b>                                        |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Rental from Fixed Assets</b>                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Market Related</b>                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Biological Assets                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| 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>                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Investment Property                      |     | 7 591           | 6 360           | 7 023           | 8 745                | 8 745           | 8 745              | 8 180             | 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>8 180</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                | 692               | 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>1 465</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>9 645</b>      | <b>14 962</b>                                       | <b>15 710</b>          | <b>16 496</b>          |
| <b>Licences or Permits</b>               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Angling/Fishing                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Atmospheric Emissions                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Boat                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Dog                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fauna and Flora                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Filming Fees                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Game                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Health Certificates                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Hiking Trails                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Hoarding (Collecting/Storing)            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Market Porters                           |     | 165             | 207             | 199             | 190                  | 190             | 190                | 150               | 199                                                 | 209                    | 220                    |
| Road and Transport                       |     | 8 240           | 7 942           | 7 697           | 8 562                | 8 562           | 8 562              | 5 950             | 8 990                                               | 9 440                  | 9 912                  |
| Threatened and Protected Species         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Trading                                  |     | 3               | 0               | 0               | 3                    | 3               | 3                  | 63                | 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>6 164</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                | 177               | 344                                                 | 361                    | 379                    |
| Arbor City Awards Competition            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| 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                                                                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bad Debts Recovered                                                                                                 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Bontle Ke Botho Cleaning and Greening Award                                                                         |     | 33 465          | 36 107          | 41 102          | 48 704               | 48 704          | 48 704             | 24 223            | –                                                   | –                      | –                      |
| 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              | 851               | 1 063                                               | 1 116                  | 1 172                  |
| Commission                                                                                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Discounts and Early Settlements                                                                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Incidental Cash Surpluses                                                                                           |     | 6               | 2               | 2               | 7                    | 7               | 7                  | 1                 | 7                                                   | 7                      | 8                      |
| 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              | 2 059             | 1 286                                               | 1 351                  | 1 418                  |
| Merchandising, Jobbing and Contracts                                                                                |     | 4 861           | 4 917           | 1 872           | 5 452                | 5 452           | 5 452              | 1 651             | 5 724                                               | 6 011                  | 6 311                  |
| Recovery Maintenance                                                                                                |     | 614             | 535             | 879             | 708                  | 708             | 708                | 836               | 743                                                 | 780                    | 819                    |
| Registration Fees                                                                                                   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Request for Information                                                                                             |     | 59              | 60              | 50              | 101                  | 101             | 101                | 30                | 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                | 159               | 674                                                 | 708                    | 743                    |
| Total Operational Revenue                                                                                           |     | 44 608          | 47 734          | 50 025          | 59 231               | 59 231          | 59 231             | 30 503            | 11 054                                              | 11 607                 | 12 188                 |
| Non-Exchange revenue                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property Rates                                                                                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural Properties                                                                                             |     | 19 436          | 20 790          | 21 963          | 25 627               | 25 726          | 25 726             | 21 200            | 27 286                                              | 28 923                 | 30 659                 |
| Business and Commercial Properties                                                                                  |     | 160 005         | 169 353         | 182 248         | 198 337              | 194 809         | 194 809            | 150 373           | 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                 | 54                | 66                                                  | 70                     | 74                     |
| Public Service Infrastructure Properties                                                                            |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Public Service Purposes Properties                                                                                  |     | 9 565           | 10 225          | 10 909          | 12 325               | 12 342          | 12 342             | 11 922            | 13 014                                              | 13 795                 | 14 622                 |
| Residential Properties                                                                                              |     | 284 038         | 260 626         | 239 261         | 357 632              | 367 518         | 367 518            | 144 514           | 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             | 21 490            | 28 714                                              | 30 437                 | 32 263                 |
| Total Property Rates                                                                                                |     | 487 198         | 478 036         | 479 749         | 622 115              | 628 227         | 628 227            | 349 571           | 672 266                                             | 712 825                | 755 835                |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) |     | (35 175)        | 6 418           | 50 832          | (50 465)             | (50 465)        | (50 465)           | 99 347            | (55 289)                                            | (58 606)               | (62 123)               |
| Net Property Rates                                                                                                  |     | 452 023         | 484 454         | 530 581         | 571 651              | 577 763         | 577 763            | 448 917           | 616 977                                             | 654 218                | 693 712                |
| Surcharges and Taxes                                                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Surcharges                                                                                                          |     | (4)             | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Taxes                                                                                                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Surcharges and Taxes                                                                                          |     | (4)             | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fines, Penalties and Forfeits                                                                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Fines                                                                                                               |     | 146 658         | 143 332         | 169 422         | 170 572              | 170 572         | 170 572            | 134 381           | 179 100                                             | 188 056                | 197 458                |
| Forfeits                                                                                                            |     | –               | 23 536          | 17 841          | 2 831                | 2 831           | 2 831              | –                 | 2 972                                               | 3 121                  | 3 277                  |
| Penalties                                                                                                           |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Fines, Penalties and Forfeits                                                                                 |     | 146 658         | 166 868         | 187 263         | 173 403              | 173 403         | 173 403            | 134 381           | 182 073                                             | 191 177                | 200 735                |

| 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                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Licences or Permits                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Angling/Fishing                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Atmospheric Emission                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Boat                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Dog                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Fauna and Flora                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Filming Fees                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Game                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Health Certificates                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Hiking Trails                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Hoarding (Collecting/Storing)                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Market Porters                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Road and Transport                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Threatened and Protected Species                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Trading                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Licences or Permits                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Transfer and subsidies - Operational               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Allocations In-kind                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Departmental Agencies and Accounts                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| District Municipalities                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Higher Educational Institutions                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Households                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| National Government                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-Profit Institutions                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Parent Municipality                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Private Enterprises                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Provincial Government                              |     | -               | 9 338           | 10 686          | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Allocations In-kind                          |     | -               | 9 338           | 10 686          | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Monetary Allocations                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Departmental Agencies and Accounts                 |     | -               | -               | -               | 550                  | 550             | 550                | 352               | -                                                   | -                      | -                      |
| District Municipalities                            |     | 599             | 120             | 92              | 100                  | 850             | 850                | 80                | -                                                   | -                      | -                      |
| Foreign Government and International Organisations |     | -               | -               | -               | 2 412                | 2 412           | 2 412              | -                 | -                                                   | -                      | -                      |
| Higher Educational Institutions                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Households                                         |     | -               | -               | 2               | -                    | -               | -                  | 11                | -                                                   | -                      | -                      |
| National Governments                               |     | 8 585           | 8 938           | 5 584           | 7 373                | 7 373           | 7 373              | 4 436             | 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             | 10 073            | 33 991                                              | 27 356                 | 50 460                 |
| Public Corporations                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Monetary Allocations                         |     | 211 295         | 209 922         | 223 727         | 260 585              | 265 780         | 265 780            | 246 745           | 287 176                                             | 291 751                | 319 324                |

| 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 Transfer and subsidies - Operational</b>                  |     | <b>211 295</b>  | <b>219 260</b>  | <b>234 414</b>  | <b>260 585</b>       | <b>265 780</b>  | <b>265 780</b>     | <b>246 745</b>    | <b>287 176</b>                                      | <b>291 751</b>         | <b>319 324</b>         |
| <b>Interest Receivables</b>                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property Rates                                                     |     | 3 418           | 4 239           | 4 522           | 3 426                | 3 426           | 3 426              | 2 825             | 3 587                                               | 3 874                  | 4 184                  |
| <b>Service Charges</b>                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Waste Management                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Waste Water Management                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Water                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Service Charges</b>                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Interest Receivables</b>                                  |     | <b>3 418</b>    | <b>4 239</b>    | <b>4 522</b>    | <b>3 426</b>         | <b>3 426</b>    | <b>3 426</b>       | <b>2 825</b>      | <b>3 587</b>                                        | <b>3 874</b>           | <b>4 184</b>           |
| <b>Fuel Levy (RSC Replacement Grant)</b>                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Operational Revenue - Service Charges</b>                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity - Availability Charges                                 |     | -               | -               | -               | 879                  | 879             | 879                | 678               | 991                                                 | 1 116                  | 1 258                  |
| Waste Management - Availability Charges                            |     | -               | -               | -               | 827                  | 827             | 827                | 1 049             | 876                                                 | 929                    | 993                    |
| Waste Water Management - Availability Charges                      |     | -               | -               | -               | 827                  | 827             | 827                | 1 997             | 876                                                 | 929                    | 985                    |
| Water - Availability Charges                                       |     | -               | -               | -               | 681                  | 681             | 681                | 494               | 722                                                 | 765                    | 811                    |
| <b>Total Operational Revenue - Service Charges</b>                 |     | -               | -               | -               | <b>3 214</b>         | <b>3 214</b>    | <b>3 214</b>       | <b>4 217</b>      | <b>3 465</b>                                        | <b>3 740</b>           | <b>4 047</b>           |
| <b>Gains on Disposal of Fixed and Intangible Assets</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>325</b>        | -                                                   | -                      | -                      |
| <b>Other Gains</b>                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Debt waived</b>                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Discontinued Operations and Disposals of Non-current Assets</b> |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Inventory</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>Fair Value Adjustment</b>                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Actuarial Assessments</b>                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Leave Gratuity                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Long Service Awards                                                |     | -               | -               | 405             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Medical                                                            |     | -               | 660             | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Pension Funds                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Actuarial Assessments</b>                                 |     | -               | <b>660</b>      | <b>405</b>      | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Biological Assets                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest rate Swaps                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investments                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| 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                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |         |
| Living resources                               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Total Fair Value Adjustment                    |     | -               | 660             | 405             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Foreign Exchange                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Contributions to Provisions for landfill sites |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Total Other Gains                              |     | 145             | 966             | (1 003)         | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Discontinued Operations                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |         |
| Total Revenue                                  |     | 2 102 560       | 2 351 445       | 2 624 600       | 2 869 321            | 2 919 127       | 2 919 127          | 2 052 634         | 3 152 539                                           | 3 382 581              | 3 656 138              |         |
| EXPENDITURE ITEMS:                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |         |
| Employee related costs                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |         |
| Salaries and Allowances                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |         |
| Basic Salary                                   |     |                 | 347 682         | 369 228         | 397 106              | 428 933         | 430 291            | 430 291           | 320 465                                             | 463 404                | 484 163                | 516 616 |
| Bonuses                                        |     |                 | 1 249           | 1 088           | 795                  | 1 872           | 1 872              | 1 872             | 433                                                 | 2 008                  | 2 148                  | 2 299   |
| Allowance                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |         |
| 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             | 1 811                                               | 3 626                  | 3 880                  | 4 152   |
| Housing Benefits                               |     | 3 746           | 3 618           | 4 875           | 4 583                | 4 583           | 4 583              | 2 766             | 4 913                                               | 5 254                  | 5 619                  |         |
| Non-pensionable                                |     | 66              | 76              | 71              | 276                  | 276             | 276                | 59                | 296                                                 | 317                    | 339                    |         |
| Travel or Motor Vehicle                        |     | 8 857           | 9 837           | 10 181          | 14 522               | 14 522          | 14 522             | 8 515             | 15 553                                              | 16 623                 | 17 767                 |         |
| Voluntary Work                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Total Allowance                                |     | 14 883          | 15 861          | 17 543          | 22 816               | 22 816          | 22 816             | 13 156            | 24 447                                              | 26 136                 | 27 943                 |         |
| Service Related Benefits                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |         |
| Acting                                         |     | 593             | 470             | (1 246)         | 964                  | 964             | 964                | 227               | 1 034                                               | 1 106                  | 1 184                  |         |
| Bonus                                          |     | 26 090          | 28 211          | 30 115          | 33 460               | 33 460          | 33 460             | 30 741            | 35 862                                              | 38 334                 | 40 979                 |         |
| Danger Allowance                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Entertainment                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Fire Brigade                                   |     | 2 784           | 3 199           | 3 150           | 3 486                | 3 486           | 3 486              | 2 352             | 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             | 45 574            | 58 143                                              | 62 213                 | 66 568                 |         |
| Scarcity                                       |     | 807             | 2 640           | 1 332           | 1 717                | 1 717           | 1 717              | 1 049             | 1 841                                               | 1 970                  | 2 108                  |         |
| Standby Allowance                              |     | 12 948          | 14 958          | 16 164          | 16 764               | 16 764          | 16 764             | 12 710            | 17 979                                              | 19 238                 | 20 585                 |         |
| Tools Allowance                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Uniform-Special-Protective Clothing            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |         |
| Leave gratuity                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | 5 221                                               | 5 482                  | 5 756                  |         |
| Long Term Service Award                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 6 276                                               | 6 716                  | 7 186                  |         |
| Total Service Related Benefits                 |     | 85 681          | 108 016         | 105 596         | 110 603              | 116 159         | 116 159            | 92 654            | 135 708                                             | 145 065                | 155 072                |         |
| Total Salaries and Allowances                  |     | 449 495         | 494 193         | 521 040         | 564 225              | 571 137         | 571 137            | 426 707           | 625 567                                             | 657 513                | 701 930                |         |
| Social Contributions                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |         |
| Bargaining Council                             |     | 234             | 251             | 261             | 243                  | 243             | 243                | 154               | 261                                                 | 279                    | 298                    |         |
| Group Life Insurance                           |     | 7 155           | 7 638           | 8 146           | 6 523                | 6 523           | 6 523              | 6 540             | 6 996                                               | 7 485                  | 8 008                  |         |
| Medical                                        |     | 27 108          | 29 853          | 31 675          | 34 528               | 34 528          | 34 528             | 25 989            | 36 998                                              | 39 534                 | 42 248                 |         |

| 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>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Pension                                              |     | 56 302          | 60 366          | 64 761          | 73 550               | 73 550          | 73 550             | 51 843            | 78 835                                              | 84 279                 | 90 103                 |
| Unemployment Insurance                               |     | 2 698           | 2 750           | 2 824           | 3 382                | 3 382           | 3 382              | 1 969             | 3 624                                               | 3 873                  | 4 139                  |
| <b>Total Social Contributions</b>                    |     | <b>93 496</b>   | <b>100 859</b>  | <b>107 667</b>  | <b>118 227</b>       | <b>118 227</b>  | <b>118 227</b>     | <b>86 495</b>     | <b>126 713</b>                                      | <b>135 450</b>         | <b>144 797</b>         |
| 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                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Post-retirement Benefit</b>                 |     | <b>(5 320)</b>  | <b>26 283</b>   | <b>28 279</b>   | <b>30 961</b>        | <b>29 447</b>   | <b>29 447</b>      | <b>-</b>          | <b>31 508</b>                                       | <b>33 714</b>          | <b>36 074</b>          |
| <b>Sub-Total</b>                                     |     | <b>537 672</b>  | <b>621 335</b>  | <b>656 986</b>  | <b>713 412</b>       | <b>718 811</b>  | <b>718 811</b>     | <b>513 203</b>    | <b>783 788</b>                                      | <b>826 676</b>         | <b>882 800</b>         |
| Less: Employees costs capitalised to PPE             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Employee Related Cost</b>                   | 1.5 | <b>537 672</b>  | <b>621 335</b>  | <b>656 986</b>  | <b>713 412</b>       | <b>718 811</b>  | <b>718 811</b>     | <b>513 203</b>    | <b>783 788</b>                                      | <b>826 676</b>         | <b>882 800</b>         |
| <b>Remuneration of Councillors</b>                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Allowances and Service Related Benefits</b>       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Basic Salary                                         |     | 19 152          | 18 815          | 19 125          | 20 878               | 20 878          | 20 878             | 17 208            | 25 072                                              | 26 326                 | 27 642                 |
| Cell phone Allowance                                 |     | 2 003           | 2 224           | 2 081           | 2 166                | 2 166           | 2 166              | 1 659             | 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                | 911               | 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>23 894</b>   | <b>23 894</b>      | <b>19 777</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                | 104               | 156                                                 | 164                    | 172                    |
| Pension Fund Contributions                           |     | 511             | 518             | 506             | 551                  | 551             | 551                | 660               | 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>764</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>24 593</b>   | <b>24 593</b>      | <b>20 541</b>     | <b>28 973</b>                                       | <b>30 422</b>          | <b>31 943</b>          |
| <b>Bulk Purchases - Electricity</b>                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| ESKOM                                                |     | 521 012         | 626 176         | 763 604         | 805 126              | 875 126         | 875 126            | 494 065           | 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>                       |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Renewable, Cogen, etc                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Independent Power Producers</b>             |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</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>494 065</b>    | <b>962 638</b>                                      | <b>1 058 902</b>       | <b>1 164 792</b>       |
| <b>Inventory Consumed</b>                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Consumables                                          |     | 39 239          | 35 033          | 27 464          | 43 166               | 41 419          | 41 419             | 16 231            | 47 119                                              | 48 936                 | 50 833                 |

| 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>                                                   |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                        |                        |
| Finished Goods                                                      |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Housing Stock                                                       |     | 150             | 1 060           | 1 550           | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Land                                                                |     | -               | -               | -               | -                    | -                | -                  | -                 | -                                                   | -                      | -                      |
| Materials and Supplies                                              |     | 24 783          | 30 279          | 29 699          | 35 895               | 35 420           | 35 420             | 22 324            | 38 434                                              | 40 186                 | 41 346                 |
| Water                                                               |     | 22 990          | 32 052          | 34 442          | 43 904               | 43 727           | 43 727             | 28 023            | 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>120 566</b>   | <b>120 566</b>     | <b>66 579</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>120 566</b>   | <b>120 566</b>     | <b>66 579</b>     | <b>130 898</b>                                      | <b>135 963</b>         | <b>140 519</b>         |
| <b>Debt Impairment</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                 |
| 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>            | 1   | <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>                                                 |     |                 |                 |                 |                      |                  |                    |                   |                                                     |                        |                        |



| 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                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Intangible Assets                              |     | 1 175           | 379             | 193             | 246                  | 246             | 246                | 41                | 253                                                 | 258                    | 266                    |
| Total Amortisation                             |     | 1 175           | 379             | 193             | 246                  | 246             | 246                | 41                | 253                                                 | 258                    | 266                    |
| Depreciation                                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological or Cultivated Assets                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Coastal Infrastructure                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Community Assets                               |     | 4 821           | 16 307          | 11 297          | 10 149               | 10 149          | 10 149             | 8 365             | 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             | 22 978            | 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                | 113               | 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             | 35 092            | 51 044                                              | 52 065                 | 53 627                 |
| Sanitation Infrastructure                      |     | 36 927          | 18 549          | 29 052          | 30 861               | 30 861          | 30 861             | 18 499            | 31 787                                              | 32 422                 | 33 395                 |
| Solid Waste Infrastructure                     |     | 2 128           | 2 094           | 2 016           | 2 147                | 2 147           | 2 147              | 1 136             | 2 211                                               | 2 256                  | 2 323                  |
| Storm water Infrastructure                     |     | 1 084           | 720             | 1 058           | 1 119                | 1 119           | 1 119              | 613               | 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             | 30 210            | 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            | 130 437           | 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                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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             | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |

| 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>                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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>Interest, Dividends and Rent on Land</b>            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Dividends Paid                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest Paid                                          |     | 59 928          | 63 411          | 72 867          | 77 649               | 70 951          | 70 951             | 25 340            | 72 631                                              | 87 391                 | 89 203                 |
| 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>87 391</b>          | <b>89 203</b>          |
| <b>Contracted Services</b>                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Consultants and Professional Services                  |     | 26 705          | 23 810          | 34 195          | 31 490               | 46 573          | 46 573             | 10 374            | 58 446                                              | 53 193                 | 61 776                 |
| Contractors                                            |     | 83 230          | 121 923         | 110 402         | 147 068              | 155 623         | 155 623            | 73 946            | 171 486                                             | 180 091                | 186 523                |
| Outsourced Services                                    |     | 120 227         | 130 355         | 139 091         | 149 823              | 162 431         | 162 431            | 89 374            | 182 408                                             | 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>364 627</b>  | <b>364 627</b>     | <b>173 694</b>    | <b>412 340</b>                                      | <b>423 367</b>         | <b>445 381</b>         |
| <b>Transfers and Subsidies</b>                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Capital</b>                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Allocations In-kind                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Monetary Allocations                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Capital</b>                                   |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Operational</b>                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Allocations In-kind                                    |     | 4 265           | 5 758           | 2 447           | 5 018                | 5 018           | 5 018              | 3 056             | 5 319                                               | 5 638                  | 5 977                  |
| Monetary Allocations                                   |     | 13 494          | 15 566          | 15 421          | 17 613               | 9 030           | 9 030              | 4 774             | 7 738                                               | 8 202                  | 8 694                  |
| <b>Total Operational</b>                               |     | <b>17 758</b>   | <b>21 324</b>   | <b>17 868</b>   | <b>22 631</b>        | <b>14 048</b>   | <b>14 048</b>      | <b>7 830</b>      | <b>13 057</b>                                       | <b>13 841</b>          | <b>14 671</b>          |
| <b>Total Transfers and Subsidies</b>                   | 1   | <b>17 758</b>   | <b>21 324</b>   | <b>17 868</b>   | <b>22 631</b>        | <b>14 048</b>   | <b>14 048</b>      | <b>7 830</b>      | <b>13 057</b>                                       | <b>13 841</b>          | <b>14 671</b>          |
| <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>                                  |     | <b>-</b>        | <b>-</b>        | <b>72 516</b>   | <b>8 171</b>         | <b>138 595</b>  | <b>138 595</b>     | <b>314</b>        | <b>8 539</b>                                        | <b>8 752</b>           | <b>8 937</b>           |
| <b>Non-exchange</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Non Specific Accounts                                  |     | -               | -               | 102 206         | 115 753              | 115 753         | 115 753            | -                 | 120 962                                             | 123 986                | 126 465                |

| 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>                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property Rates                                    |     | -               | -               | 2 232           | 2 800                | 19 815          | 19 815             | 76                | 2 904                                               | 2 999                  | 3 095                  |
| Service Charges                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Non-exchange</b>                         |     | -               | -               | <b>104 438</b>  | <b>118 553</b>       | <b>135 567</b>  | <b>135 567</b>     | <b>76</b>         | <b>123 865</b>                                      | <b>126 985</b>         | <b>129 561</b>         |
| <b>Total Irrecoverable Debts Written Off</b>      | 1   | -               | -               | <b>176 955</b>  | <b>126 724</b>       | <b>274 163</b>  | <b>274 163</b>     | <b>390</b>        | <b>132 404</b>                                      | <b>135 737</b>         | <b>138 497</b>         |
| <b>Operational Cost and Other Cost</b>            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Operational Cost</b>                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Achievements and Awards                           |     | 18              | 25              | 67              | 135                  | 135             | 135                | 22                | 138                                                 | 141                    | 144                    |
| Advertising, Publicity and Marketing              |     | 2 111           | 2 217           | 2 572           | 3 614                | 3 611           | 3 611              | 1 039             | 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              | 1 367             | 2 393                                               | 2 441                  | 2 490                  |
| Bargaining Council                                |     | 6 846           | 6 071           | 6 338           | 7 168                | 7 168           | 7 168              | -                 | 7 688                                               | 8 226                  | 8 802                  |
| Bond Issue Amortisation Costs                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Brokers Fees                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bursaries (Employees)                             |     | 527             | 546             | 557             | 1 118                | 1 618           | 1 618              | 434               | 1 108                                               | 1 144                  | 1 181                  |
| Cash Discount                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Cleaning Services                                 |     | 3               | 4               | 12              | 64                   | 67              | 67                 | 14                | 65                                                  | 68                     | 70                     |
| Commission                                        |     | 1 832           | 2 100           | 2 328           | 3 375                | 3 375           | 3 375              | 2 142             | 4 622                                               | 4 760                  | 4 903                  |
| Communication                                     |     | 10 329          | 10 539          | 10 203          | 11 957               | 12 877          | 12 877             | 7 025             | 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                 | 11                | 25                                                  | 25                     | 26                     |
| Dumping Fees (District Council)                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Electricity Compliance Certificate                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Entertainment                                     |     | 7               | 34              | 6               | 51                   | 51              | 51                 | -                 | 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              | 8 792             | 9 820                                               | 10 017                 | 10 217                 |
| External Computer Service                         |     | 23 832          | 21 633          | 25 103          | 27 891               | 31 181          | 31 181             | 22 285            | 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                 | 77                | 99                                                  | 101                    | 103                    |
| Hire Charges                                      |     | 11 816          | 9 585           | 10 594          | 12 565               | 12 735          | 12 735             | 7 435             | 12 447                                              | 12 939                 | 13 199                 |
| Honoraria (Voluntarily Workers)                   |     | 48              | 48              | 34              | 51                   | 51              | 51                 | 32                | 52                                                  | 53                     | 54                     |
| Indigent Relief                                   |     | 4 519           | 3 466           | 4 451           | 8 879                | 8 879           | 8 879              | 3 447             | 9 056                                               | 9 237                  | 9 422                  |
| Insurance Underwriting                            |     | 8 061           | 6 570           | 9 500           | 9 832                | 11 532          | 11 532             | 10 819            | 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                | 392               | 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                | 3 247           | 3 247              | 791               | 3 514                                               | 3 626                  | 3 734                  |
| Management Fee                                        |     | 8 970           | 9 226           | 11 925          | 27 642               | 27 642          | 27 642             | 18 397            | 31 399                                              | 33 481                 | 35 704                 |
| Municipal Services                                    |     | 15 209          | 19 736          | 22 549          | 17 986               | 20 466          | 20 466             | 13 262            | 19 578                                              | 20 083                 | 20 614                 |
| Office Decorations                                    |     | 19              | 4               | 3               | 41                   | 41              | 41                 | 5                 | 42                                                  | 43                     | 44                     |
| Parking Fees                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Permits                                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Personnel Agency Fees [Personnel Recruitment Costs]   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Printing, Publications and Books                      |     | 324             | 409             | 418             | 1 094                | 1 044           | 1 044              | 246               | 1 060                                               | 1 105                  | 1 140                  |
| Professional Bodies, Membership and Subscription      |     | 195             | 183             | 210             | 359                  | 316             | 316                | 167               | 369                                                 | 378                    | 386                    |
| Registration Fees                                     |     | 4 374           | 5 173           | 4 946           | 8 891                | 8 481           | 8 481              | 4 630             | 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              | 375               | 3 409                                               | 3 515                  | 3 625                  |
| Search Fees                                           |     | 56              | 96              | 97              | 77                   | 77              | 77                 | 70                | 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              | 4 533             | 5 798                                               | 6 204                  | 6 638                  |
| Small Differences Tolerances                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Storage of Assets and Goods                           |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Storage of Files (Archiving)                          |     | 81              | 77              | 81              | 53                   | 283             | 283                | 57                | 54                                                  | 55                     | 56                     |
| Supplier Development Programme                        |     | 28              | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| System Access and Information Fees                    |     | 55              | 45              | 84              | 215                  | 215             | 215                | 114               | 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                | 2 279           | 2 279              | 1 209             | 1 985                                               | 2 024                  | 2 118                  |
| Uniform and Protective Clothing                       |     | 8 575           | 9 446           | 8 746           | 9 754                | 11 508          | 11 508             | 5 645             | 10 094                                              | 10 347                 | 10 619                 |
| Vehicle Tracking                                      |     | 639             | 638             | 675             | 1 364                | 1 364           | 1 364              | 381               | 1 085                                               | 1 107                  | 1 129                  |
| Ward Committees                                       |     | –               | 701             | 816             | 1 343                | 1 343           | 1 343              | 712               | 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         | 153 924         | 187 716              | 211 293         | 211 293            | 115 992           | 207 352                                             | 215 443                | 224 120                |
| Operating Leases                                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological Assets                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Community Assets                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Computer 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>                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Furniture and Office Equipment                                   |     | 2 034           | 1 364           | 1 623           | 3 566                | 3 215           | 3 215              | 875               | 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              | 5 522             | 6 569                                               | 6 700                  | 6 834                  |
| Land                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Libraries                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Machinery and Equipment                                          |     | 1 190           | 515             | 1 002           | 1 776                | 1 774           | 1 774              | 717               | 1 820                                               | 1 868                  | 1 905                  |
| Other Assets                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Transport Assets                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Zoo, Marine and Non-biological Animals                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Operational Leases</b>                                  |     | <b>9 292</b>    | <b>6 146</b>    | <b>7 962</b>    | <b>11 782</b>        | <b>13 429</b>   | <b>13 429</b>      | <b>7 114</b>      | <b>12 026</b>                                       | <b>12 278</b>          | <b>12 523</b>          |
| <b>Discontinued Operations</b>                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Statutory Payments other than Income Taxes</b>                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Operational Cost and Other Cost</b>                     | 1   | <b>71 085</b>   | <b>138 780</b>  | <b>161 886</b>  | <b>199 498</b>       | <b>224 722</b>  | <b>224 722</b>     | <b>123 106</b>    | <b>219 378</b>                                      | <b>227 721</b>         | <b>236 644</b>         |
| <b>Disposal of Fixed and Intangible Assets</b>                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Biological Assets                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Heritage Assets                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intangible Assets                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Investment Property                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Living resources                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Property, Plant and Equipment                                    |     | 1 919           | 2 288           | 348             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Disposal of Fixed and Intangible Assets</b>             | 1   | <b>1 919</b>    | <b>2 288</b>    | <b>348</b>      | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Other Losses</b>                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Inventory</b>                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Decrease in net-realisable Value                                 |     | 534             | 16              | 987             | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Inventory</b>                                           |     | <b>534</b>      | <b>16</b>       | <b>987</b>      | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Water Losses</b>                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Apparent Losses</b>                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Customer Meter Inaccuracies                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unauthorised Consumption                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Apparent Losses</b>                                     |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</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>                                         |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| Unavoidable Annual Real Losses                                   |     | -               | -               | -               | 630                  | 630             | 630                | -                 | 580                                                 | 540                    | 500                    |
| <b>Total Water Losses</b>                                        |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>630</b>           | <b>630</b>      | <b>630</b>         | <b>-</b>          | <b>580</b>                                          | <b>540</b>             | <b>500</b>             |
| <b>Fair Value Adjustment</b>                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Actuarial Assessments</b>                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Leave Gratuity                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Long Service Awards                                              |     | -               | 182             | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| 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>                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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           | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Foreign Exchange                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Discontinued Operations and Disposals of Non-current Assets           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Contributions to Provisions for landfill sites                        |     | -               | -               | -               | -                    | -               | -                  | -                 | 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       | 2 489 758       | 2 724 858            | 2 820 838       | 2 820 838          | 1 555 225         | 3 073 153                                           | 3 263 760              | 3 475 997              |
| <b>Surplus/(Deficit)</b>                                              |     | 248 591         | 221 277         | 134 842         | 144 463              | 98 289          | 98 289             | 497 409           | 79 385                                              | 118 821                | 180 141                |
| <b>Transfers and subsidies - capital (monetary allocations)</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             | 42 806            | 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             | 3 753             | 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             | 46 559            | 79 745                                              | 99 688                 | 92 829                 |
| <b>Transfers and subsidies - capital (in-kind)</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                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| 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>                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Public Corporations                                                |     | 23              | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <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         | 265 480         | 242 878              | 194 411         | 194 411            | 543 968           | 159 130                                             | 218 509                | 272 970                |
| <b>Income Tax</b>                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Continuing Operations                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Discontinued Operations                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Income Tax</b>                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) after income tax</b>                          |     | 348 925         | 375 578         | 265 480         | 242 878              | 194 411         | 194 411            | 543 968           | 159 130                                             | 218 509                | 272 970                |
| 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         | 265 480         | 242 878              | 194 411         | 194 411            | 543 968           | 159 130                                             | 218 509                | 272 970                |
| Share of Surplus/Deficit attributable to Associate                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                              |     | 348 925         | 375 578         | 265 480         | 242 878              | 194 411         | 194 411            | 543 968           | 159 130                                             | 218 509                | 272 970                |
| <b>Repairs and Maintenance by Expenditure Item</b>                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Employee related costs                                             | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Inventory Consumed (Project Maintenance)                           |     | 22 903          | 27 957          | 27 221          | -                    | 31 699          | 31 699             | 20 163            | -                                                   | -                      | -                      |
| Contracted Services                                                |     | 62 089          | 95 767          | 80 006          | -                    | 111 914         | 111 914            | 50 589            | -                                                   | -                      | -                      |
| Operational Costs                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Repairs and Maintenance Expenditure</b>                   | 9   | 84 992          | 123 724         | 107 227         | -                    | 143 613         | 143 613            | 70 752            | -                                                   | -                      | -                      |

**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                                           | -                              | 85 008                         | 287 176   |
| 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 contribution)</b> |   | -                                              | 51 798                                           | 2 059 726                              | 239 195                                          | 13 516                         | 764 743                        | 3 128 977 |
| <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    |
| Irrecoverable debts written off                                     |   | -                                              | 715                                              | 7 824                                  | 120 962                                          | -                              | 2 904                          | 132 404   |



| 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            |
|----------------------------------------------------------|---|------------------------------------------------|--------------------------------------------------|----------------------------------------|--------------------------------------------------|--------------------------------|--------------------------------|------------------|
| Operational costs                                        |   | 2 272                                          | 5 090                                            | 53 959                                 | 18 878                                           | 73 680                         | 69 039                         | 222 918          |
| 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>257 801</b>                 | <b>161 735</b>                 | <b>3 073 153</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) |   | -                                              | 15 226                                           | 63 519                                 | 1 000                                            | -                              | -                              | 79 745           |
| Transfers and subsidies - capital (in-kind)              |   | -                                              | -                                                | -                                      | -                                                | -                              | -                              | -                |
| <b>Surplus/(Deficit) after capital transfers &amp;</b>   |   | <b>(23 096)</b>                                | <b>(90 963)</b>                                  | <b>269 274</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 Submission - Supporting Table One Supporting details Budgetary financial section |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
|---------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-----------------------------------------------------|------------------------|------------------------|
| 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            | 563 620           | 571 536                                             | 569 567                | 567 690                |
| Cash at Bank                                                                          |     | 149 199         | 94 370          | 19 423          | 78 734               | 2 604           | 2 604              | 205 153           | (116 512)                                           | (116 620)              | (21 081)               |
| 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            | 768 818           | 455 039                                             | 452 962                | 546 624                |
| 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            | 82 527            | 29 353                                              | 15 935                 | (1 695)                |
| Waste Management                                                                      |     | 47 654          | 59 731          | 63 100          | 46 993               | 24 752          | 24 752             | 72 329            | 42 337                                              | 41 149                 | 39 898                 |
| Waste Water Management                                                                |     | 40 323          | 50 819          | 50 059          | 59 501               | 41 670          | 41 670             | 55 405            | 33 929                                              | 55 641                 | 56 005                 |
| Water                                                                                 |     | 153 961         | 201 197         | 199 917         | 166 336              | 89 884          | 89 884             | 206 425           | 171 004                                             | 169 745                | 168 456                |
| Other trade receivables from exchange transactions                                    |     | 75 853          | 78 242          | 66 340          | 62 723               | 56 369          | 56 369             | 71 875            | 58 183                                              | 57 796                 | 57 386                 |
| VAT Receivable Input Tax Accrual                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | (142 035)                                           | (159 325)              | (180 854)              |
| Gross: Trade and other receivables from exchange transactions                         |     | 486 459         | 583 842         | 558 469         | 558 025              | 425 925         | 425 925            | 488 561           | 192 773                                             | 180 941                | 139 196                |
| 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            | 192 990           | (141 749)                                           | (154 554)              | (197 435)              |
| Receivables from non-exchange transactions                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Property rates                                                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural Properties                                                               |     | 489             | 6 407           | 7 329           | 5 275                | 5 279           | 5 279              | 8 369             | 8 258                                               | 8 314                  | 8 373                  |
| Business and Commercial Properties                                                    |     | 2 440           | 19 323          | 17 671          | 33 533               | 33 392          | 33 392             | 19 040            | 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                | 597               | 837                                                 | 868                    | 902                    |
| Residential Properties                                                                |     | 2 627           | 34 075          | 33 474          | 48 387               | 31 767          | 31 767             | 36 006            | 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              | 13 759            | 11 360                                              | 11 429                 | 11 502                 |
| Property Rates General                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Gross: Property rates                                                                 |     | 7 609           | 66 235          | 69 502          | 94 641               | 77 870          | 77 870             | 78 276            | 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)          | (168 462)         | (222 083)                                           | (222 767)              | (221 904)              |
| Other receivables from non-exchange transactions                                      |     | 237 925         | 239 993         | 270 452         | 279 134              | 279 134         | 279 134            | 397 357           | 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         | 270 452         | 279 134              | 279 134         | 279 134            | 397 357           | 328 491                                             | 334 420                | 341 386                |
| Total net Receivables from non-exchange transactions                                  |     | 51 927          | 88 284          | 93 221          | 15 459               | 44 745          | 44 745             | 228 895           | 106 409                                             | 111 653                | 119 482                |
| Current Portion of Non-current Receivables                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Associates                                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bursary Obligations                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Car                                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Computer and Electronic Equipment                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Employee Benefits                                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Finance Lease Receivable                                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing                                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Land Sales                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Housing Selling Schemes                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Joint Ventures                                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operating Lease                                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Public Organisation                                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sporting and Other Bodies                                                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Staff Loans/Recoveries                                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Subsidiaries                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Current Portion of Non-current Receivables                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Inventory                                                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Agricultural                                                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Consumables                                                                           |     | 552             | 2 242           | 11 305          | (641)                | (926)           | (926)              | 14 006            | 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                  |

| 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>                                   |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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                | 8 708            | 8 708              | 25 087            | 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                                    |     | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Inventory</b>                              |     | <b>22 152</b>    | <b>40 772</b>    | <b>44 244</b>    | <b>34 328</b>        | <b>44 034</b>    | <b>44 034</b>      | <b>64 354</b>     | <b>43 664</b>                                       | <b>43 704</b>          | <b>43 744</b>          |
| <b>VAT Receivable</b>                               |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Input Tax Capital                                   |     | 6 219            | 33 513           | (84 867)         | 51 355               | 51 355           | 51 355             | 55 077            | 0                                                   | 0                      | 0                      |
| Input Tax General                                   |     | 169 823          | (981 158)        | 76 672           | (13 430)             | (18 905)         | (18 905)           | 108 008           | 705 098                                             | 754 155                | 820 891                |
| VAT Control (Receivable)                            |     | (26 596)         | 34 867           | 4 105            | (34 217)             | (40 495)         | (40 495)           | (25 552)          | (656 376)                                           | (697 417)              | (790 079)              |
| <b>Total VAT Receivable</b>                         |     | <b>149 446</b>   | <b>(912 778)</b> | <b>(4 089)</b>   | <b>3 707</b>         | <b>(8 045)</b>   | <b>(8 045)</b>     | <b>137 532</b>    | <b>48 723</b>                                       | <b>56 738</b>          | <b>30 812</b>          |
| <b>Other current assets</b>                         |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Construction Contracts and Receivables              |     | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| Control, Clearing and Interface Accounts            |     | 2 769            | 6 040            | 4 080            | 4 065                | 4 065            | 4 065              | (30 693)          | 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         |     | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Other current assets</b>                   |     | <b>4 665</b>     | <b>19 922</b>    | <b>56 258</b>    | <b>5 961</b>         | <b>5 961</b>     | <b>5 961</b>       | <b>56 874</b>     | <b>56 258</b>                                       | <b>56 258</b>          | <b>56 258</b>          |
| <b>Total Current Assets</b>                         |     | <b>1 054 607</b> | <b>125 377</b>   | <b>1 002 035</b> | <b>932 399</b>       | <b>865 999</b>   | <b>865 999</b>     | <b>1 449 464</b>  | <b>568 344</b>                                      | <b>566 761</b>         | <b>599 486</b>         |
| <b>Non-current Assets</b>                           |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| <b>Investments</b>                                  |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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                |     | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Investments</b>                            |     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Investment Property</b>                          |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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)                |
| <b>Total Investment Property</b>                    |     | <b>425 076</b>   | <b>416 396</b>   | <b>415 993</b>   | <b>425 813</b>       | <b>425 813</b>   | <b>425 813</b>     | <b>415 760</b>    | <b>415 554</b>                                      | <b>415 545</b>         | <b>415 532</b>         |
| <b>Property, Plant and Equipment</b>                |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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          | 9 078 581         | 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)        | (2 777 942)       | (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)               |
| <b>Total Property, Plant and Equipment</b>          |     | <b>5 184 929</b> | <b>5 422 527</b> | <b>5 716 070</b> | <b>6 578 067</b>     | <b>6 530 223</b> | <b>6 530 223</b>   | <b>6 256 198</b>  | <b>6 499 343</b>                                    | <b>6 525 799</b>       | <b>6 429 937</b>       |
| <b>Construction Work-in-progress</b>                |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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)                   |
| <b>Total Construction Work-in-progress</b>          |     | <b>27 534</b>    | <b>27 534</b>    | <b>27 534</b>    | <b>27 534</b>        | <b>27 534</b>    | <b>27 534</b>      | <b>27 534</b>     | <b>27 534</b>                                       | <b>27 534</b>          | <b>27 534</b>          |
| <b>Biological Assets</b>                            |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| 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                        |     | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Biological Assets</b>                      |     | <b>5 143</b>     | <b>2 925</b>     | <b>2 800</b>     | <b>5 877</b>         | <b>5 877</b>     | <b>5 877</b>       | <b>2 800</b>      | <b>2 800</b>                                        | <b>3 300</b>           | <b>2 800</b>           |
| <b>Living resources</b>                             |     |                  |                  |                  |                      |                  |                    |                   |                                                     |                        |                        |
| Living resources at Cost / Revaluation              |     | –                | –                | –                | –                    | 348              | 348                | –                 | 870                                                 | –                      | –                      |
| Less: Accumulated Depreciation                      |     | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| Less: Accumulated Impairment                        |     | –                | –                | –                | –                    | –                | –                  | –                 | –                                                   | –                      | –                      |
| <b>Total Living resources</b>                       |     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>             | <b>348</b>       | <b>348</b>         | <b>-</b>          | <b>870</b>                                          | <b>-</b>               | <b>-</b>               |
| <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>                        |     | <b>1 313</b>     | <b>1 313</b>     | <b>1 313</b>     | <b>1 313</b>         | <b>1 313</b>     | <b>1 313</b>       | <b>1 313</b>      | <b>1 313</b>                                        | <b>1 313</b>           | <b>1 313</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                                                  |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Intangible Assets                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Intangible Assets                                     |     | 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 transactions      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                  |
| Total Trade and other Receivables from Exchange Transaction |     | 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 Transactions      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Associates                                                  |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Bursary Obligations                                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Car                                                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Computer and Electronic Equipment                           |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Employee Benefits                                           |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Finance Lease Receivable                                    |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Housing Land Sales                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Housing Loans                                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Housing Selling Schemes                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Intercompany/Parent-subsidiary Transactions                 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Joint Ventures                                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Operating Lease                                             |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Property Rates                                              |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Public Organisation                                         |     | 17              | 17              | 17              | 17                   | 17              | 17                 | 17                | 17                                                  | 17                     | 17                     |
| Sporting and Other Bodies                                   |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Staff Loans/Recoveries                                      |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Subsidiaries                                                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Non-current Receivables from Non-exchange Transaction |     | 17              | 17              | 17              | 17                   | 17              | 17                 | 17                | 17                                                  | 17                     | 17                     |
| Other non-current assets                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Deferred Tax Assets                                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Defined Benefit Asset                                       |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Intercompany/Parent-subsidiary Transactions                 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Investment in Associate                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Investment in Joint Venture                                 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Investment in Subsidiary                                    |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Operating Lease Receivable                                  |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Deposits                                                    |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Other non-current assets                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Non Current Assets                                    |     | 5 652 855       | 5 881 302       | 6 176 431       | 7 047 276            | 6 999 781       | 6 999 781          | 6 716 283         | 6 959 961                                           | 6 986 035              | 6 889 654              |
| TOTAL ASSETS                                                |     | 6 707 462       | 6 006 678       | 7 178 466       | 7 979 675            | 7 865 780       | 7 865 780          | 8 165 747         | 7 528 305                                           | 7 552 796              | 7 489 140              |
| LIABILITIES                                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current Liabilities                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bank Overdraft                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| ABSA                                                        |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| First National Bank                                         |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Nedbank                                                     |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Rand Merchant Bank                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Standard Bank                                               |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Unspecified                                                 |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Total Bank Overdraft                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Financial Liabilities                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Concessionary Loan                                          |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Short-term Borrowings                                       |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Current portion of Finance Lease Liabilities                |     | –               | –               | –               | –                    | –               | –                  | –                 | –                                                   | –                      | –                      |
| Current portion of Non-current Borrowings                   |     | 55 047          | 69 853          | 71 571          | 62 457               | 62 457          | 62 457             | 36 651            | 71 571                                              | 71 571                 | 71 571                 |
| 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             | 15 568            | 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                    |

| 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>                                              |      |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Rental Properties                                              |      | 769             | 753              | 709             | 1 821                | 1 821           | 1 821              | 766               | 709                                                 | 709                    | 709                    |
| Sewer                                                          |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Street Closure                                                 |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Valuation Appeal                                               |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Water                                                          |      | 8 453           | 9 199            | 9 333           | 8 453                | 8 453           | 8 453              | 9 798             | 9 333                                               | 9 333                  | 9 333                  |
| Wayleave                                                       |      | 558             | 558              | 117             | 558                  | 558             | 558                | 117               | 117                                                 | 117                    | 117                    |
| <b>Total Consumer Deposits</b>                                 |      | <b>22 348</b>   | <b>24 190</b>    | <b>25 395</b>   | <b>23 689</b>        | <b>23 689</b>   | <b>23 689</b>      | <b>26 418</b>     | <b>25 395</b>                                       | <b>25 395</b>          | <b>25 395</b>          |
| <b>Trade and Other Payable Exchange Transactions</b>           |      |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accrued Interest                                               |      | -               | -                | -               | 6 232                | 6 232           | 6 232              | -                 | -                                                   | -                      | -                      |
| Advance Payments                                               |      | 25 440          | 28 681           | 30 498          | 24 840               | 24 840          | 24 840             | 31 576            | 30 498                                              | 30 498                 | 30 498                 |
| Affiliates, Related Parties and Associated Companies           |      | -               | -                | 266             | -                    | -               | -                  | -                 | 266                                                 | 266                    | 266                    |
| Agency Fees Payable                                            |      | -               | -                | -               | -                    | -               | -                  | (548)             | -                                                   | -                      | -                      |
| Auditor-General of South Africa                                |      | -               | -                | -               | (1 414)              | (1 414)         | (1 414)            | -                 | (1 473)                                             | (1 503)                | (1 533)                |
| Bonus                                                          |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Compensation Commission (COID)                                 |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Control, Clearing and Interface Accounts                       |      | 2 677           | 7 091            | 4 586           | 869                  | 869             | 869                | 66 107            | 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             | -                 | (42 074)                                            | (56 514)               | (72 397)               |
| Fair Value Adjustment                                          |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidary Transactions                     |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leave Accrual                                                  |      | -               | -                | -               | -                    | -               | -                  | -                 | 6 203                                               | 6 575                  | 6 904                  |
| Long Service Award                                             |      | -               | -                | -               | 5 852                | 5 852           | 5 852              | -                 | (6 276)                                             | (6 716)                | (7 186)                |
| Municipal Debt Relief                                          |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Overtime                                                       |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Payables and Accruals                                          |      | 149 092         | 137 547          | 139 856         | 149 703              | 128 091         | 128 091            | 5 463             | 114 059                                             | 114 833                | 105 152                |
| PAYE Deductions                                                |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Pension and Retirement Contributions                           |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Retentions                                                     |      | 35 606          | 36 414           | 26 951          | 36 012               | 36 012          | 36 012             | 18 767            | 26 951                                              | 26 951                 | 26 951                 |
| Standby                                                        |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Tender documentation                                           |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unallocated Deposits                                           |      | 34 786          | 10 845           | 12 211          | 38 951               | 38 951          | 38 951             | 43 633            | 12 211                                              | 12 211                 | 12 211                 |
| Water Inventory Bulk Purchases                                 |      | 309             | 8 742            | 2 039           | 309                  | 513             | 513                | -                 | (4 763)                                             | (4 987)                | (5 212)                |
| VAT Payables Output Tax Accrual                                |      | -               | -                | -               | -                    | -               | -                  | -                 | (1 281)                                             | (1 313)                | (1 340)                |
| VAT Payables Output Tax Provision for Doubtful Debt Impairment |      | -               | -                | -               | -                    | -               | -                  | -                 | (30 156)                                            | (30 278)               | (30 424)               |
| <b>Total Trade and Other Payable Exchange Transactions</b>     | 2, 5 | <b>321 390</b>  | <b>312 529</b>   | <b>318 728</b>  | <b>334 833</b>       | <b>302 925</b>  | <b>302 925</b>     | <b>164 997</b>    | <b>108 750</b>                                      | <b>94 610</b>          | <b>68 475</b>          |
| <b>Trade and Other Payable Non-exchange Transactions</b>       |      |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Transfers and Subsidies Payable</b>                         |      |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital                                                        |      | (4 786)         | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Operational                                                    |      | 340             | 340              | 40              | 53                   | (8 530)         | (8 530)            | 40                | 40                                                  | 40                     | 40                     |
| <b>Total Transfers and Subsidies Payable</b>                   |      | <b>(4 446)</b>  | <b>340</b>       | <b>40</b>       | <b>53</b>            | <b>(8 530)</b>  | <b>(8 530)</b>     | <b>40</b>         | <b>40</b>                                           | <b>40</b>              | <b>40</b>              |
| <b>Transfers and Subsidies Unspent</b>                         |      |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital                                                        |      | 19 562          | 24 971           | 9 965           | (21 437)             | (27 637)        | (27 637)           | 45 678            | 13 093                                              | 13 093                 | 13 093                 |
| Operational                                                    |      | 12 496          | 13 516           | 18 860          | 16 746               | 9 302           | 9 302              | 20 162            | 15 732                                              | 15 732                 | 15 732                 |
| <b>Total Transfers and Subsidies Unspent</b>                   |      | <b>32 058</b>   | <b>38 487</b>    | <b>28 825</b>   | <b>(4 691)</b>       | <b>(18 336)</b> | <b>(18 336)</b>    | <b>65 840</b>     | <b>28 825</b>                                       | <b>28 825</b>          | <b>28 825</b>          |
| VAT Payables Output Tax Accrual                                |      | -               | -                | -               | -                    | -               | -                  | -                 | 299 244                                             | 316 563                | 343 242                |
| VAT Payables Output Tax Provision for Doubtful Debt Impairment |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Trade and Other Payable Non-exchange Transactions</b> | 2    | <b>27 613</b>   | <b>38 827</b>    | <b>28 865</b>   | <b>(4 638)</b>       | <b>(26 865)</b> | <b>(26 865)</b>    | <b>65 880</b>     | <b>328 109</b>                                      | <b>345 428</b>         | <b>372 107</b>         |
| <b>Provision</b>                                               |      |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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             | (8 150)           | -                                                   | -                      | -                      |
| Leave                                                          |      | 30 740          | 34 422           | 36 989          | 30 663               | 25 264          | 25 264             | 36 798            | 36 989                                              | 36 989                 | 36 989                 |
| 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>50 549</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             | 174 619           | (510 952)                                           | (543 858)              | (598 334)              |
| VAT Payable: VAT Control                                       |      | (23 564)        | (280 833)        | -               | 1 553                | 1 553           | 1 553              | (14 716)          | (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>159 903</b>    | <b>(510 952)</b>                                    | <b>(543 858)</b>       | <b>(598 334)</b>       |
| <b>Other current liabilities</b>                               |      |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Employee Benefits</b>                                       |      |                 |                  |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Post-employment Benefits                                       |      | -               | -                | -               | -                    | -               | -                  | -                 | 17 496                                              | 11 573                 | 11 726                 |
| Other Long-Term Benefits                                       |      | -               | -                | -               | -                    | -               | -                  | -                 | 7 301                                               | 7 584                  | 7 957                  |
| Termination Benefits                                           |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Total Employee Benefits</b>                                 |      | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>24 796</b>                                       | <b>19 157</b>          | <b>19 683</b>          |
| Deferred Tax Liabilities                                       |      | -               | -                | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

| 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                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Income Tax Payable                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Other current liabilities                      |     | -               | -               | -               | -                    | -               | -                  | -                 | 24 796                                              | 19 157                 | 19 683                 |
| Total Current Liabilities                            |     | 625 135         | (409 104)       | 505 242         | 498 267              | 429 324         | 429 324            | 504 399           | 108 271                                             | 72 905                 | 19 498                 |
| Non-current Liabilities                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Financial Liabilities                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Borrowings                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Annuity and Bullet Loans                             |     | 446 903         | 514 496         | 443 131         | 774 591              | 774 591         | 774 591            | 443 131           | 566 639                                             | 564 749                | 497 515                |
| Bankers Acceptance Certificate                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Concessionary Loan                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Derivative Financial Liability                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Finance Lease Liability                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Government Loans                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Local Registered Stock                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Marketable Bonds                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-annuity Loans                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-marketable Bonds                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| PPP Liabilities                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Securities                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Interest Rate Swaps                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Borrowings                                     | 4   | 446 903         | 514 496         | 443 131         | 774 591              | 774 591         | 774 591            | 443 131           | 566 639                                             | 564 749                | 497 515                |
| Operating Lease Liability                            |     | 695             | 0               | 0               | 695                  | 695             | 695                | 0                 | -                                                   | -                      | -                      |
| Total Financial Liabilities                          |     | 447 598         | 514 496         | 443 131         | 775 285              | 775 285         | 775 285            | 443 131           | 566 639                                             | 564 749                | 497 515                |
| Provisions                                           |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Provisions                                     |     | 100 222         | 108 058         | 150 088         | 161 010              | 160 669         | 160 669            | 149 312           | 158 484                                             | 158 942                | 159 424                |
| Long term Trade and other Payables                   |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Bulk Water                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Electricity Bulk Purchase                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Municipal Debt Relief                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Payables and Accruals                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Long term Trade and other Payables             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other non-current liabilities                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Employee Benefits                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Post-employment Benefits                             |     | (14 823)        | 14 152          | 24 218          | 231 878              | 230 335         | 230 335            | -                 | 229 506                                             | 231 239                | 233 093                |
| Other Long-Term Benefits                             |     | -               | -               | -               | -                    | -               | -                  | -                 | 29 433                                              | 29 610                 | 29 798                 |
| Termination Benefits                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Employee Benefits                              |     | (14 823)        | 14 152          | 24 218          | 231 878              | 230 335         | 230 335            | -                 | 258 939                                             | 260 849                | 262 891                |
| Deferred Tax Liabilities                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Intercompany/Parent-subsidiary Transactions          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Other non-current liabilities                  |     | (14 823)        | 14 152          | 24 218          | 231 878              | 230 335         | 230 335            | -                 | 258 939                                             | 260 849                | 262 891                |
| Total non current liabilities                        |     | 532 997         | 636 707         | 617 437         | 1 168 172            | 1 166 288       | 1 166 288          | 592 443           | 984 061                                             | 984 540                | 919 830                |
| TOTAL LIABILITIES                                    |     | 1 158 132       | 227 602         | 1 122 679       | 1 666 439            | 1 595 612       | 1 595 612          | 1 096 842         | 1 092 333                                           | 1 057 445              | 939 329                |
| CHANGES IN NET ASSETS                                |     | 5 549 330       | 5 779 076       | 6 055 787       | 6 313 236            | 6 270 167       | 6 270 167          | 7 068 905         | 6 435 972                                           | 6 495 351              | 6 549 811              |
| COMMUNITY WEALTH/EQUITY                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| 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          | 5 941 121         | 5 941 121                                           | 5 941 121              | 5 941 121              |
| Transfers to/from operating revenue and expenditure  |     | 251 832         | 263 003         | 255 391         | 226 656              | 183 587         | 183 587            | (9)               | 159 130                                             | 218 509                | 272 970                |
| 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)                  | 1   | 5 589 748       | 5 749 770       | 5 941 121       | 5 950 789            | 5 878 281       | 5 878 281          | 5 941 376         | 5 721 521                                           | 5 799 363              | 5 830 495              |
| 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              | -                 | -                                                   | -                      | -                      |

| 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                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Investment in associate account               | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| 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                      |     | 186 712         | 271 680         | 335 720         | 362 447              | 391 886         | 391 886            | 335 720           | 714 451                                             | 695 988                | 719 316                |
| Other                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Equity                                        |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Capital Contributed by Other Government Units |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Ordinary Shares                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Preference Shares                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Share Premium                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Total Equity                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Non-controlling Interest                      |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Movement during the year                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Total Non-controlling Interest                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Intercompany/Parent-subsidiary Transactions   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| Total Other                                   | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      |                        |
| TOTAL COMMUNITY WEALTH/EQUITY                 | 2   | 5 776 460       | 6 021 450       | 6 276 842       | 6 313 236            | 6 270 167       | 6 270 167          | 6 277 096         | 6 435 972                                           | 6 495 351              | 6 549 811              |

#### References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

|                                                                      |          |          |          |          |          |          |          |          |          |          |          |
|----------------------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>ASSETS</b>                                                        |          |          |          |          |          |          |          |          |          |          |          |
| <b>Trade and other receivables from exchange transactions</b>        |          |          |          |          |          |          |          |          |          |          |          |
| Electricity                                                          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Water                                                                | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Waste                                                                | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Waste Water                                                          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Other trade receivables from exchange transactions                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| <b>Gross: Trade and other receivables from exchange transactions</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| <b>Less: Impairment for debt</b>                                     | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| Impairment for Electricity                                           | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Impairment for Water                                                 | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Impairment for Waste                                                 | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Impairment for Waste Water                                           | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Impairment for other trade receivables from exchange transactions    | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| <b>Total net Trade and other receivables from Exchange Trx</b>       | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| <b>Receivables from non-exchange transactions</b>                    |          |          |          |          |          |          |          |          |          |          |          |
| Property rates                                                       | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Less: Impairment of Property rates                                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| <b>Net Property rates</b>                                            | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| Other receivables from non-exchange transactions                     | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| Impairment for other receivables from non-exchange transactions      | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| <b>Net other receivables from non-exchange transactions</b>          | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| <b>Total net Receivables from non-exchange transactions</b>          | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| <b>Inventory</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>Water</b>                                                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| System Input Volume                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Water Treatment Works                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Bulk Purchases                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Natural Sources                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Authorised Consumption                                           | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Billed Authorised Consumption                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Billed Metered Consumption                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Free Basic Water                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Subsidised Water                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Revenue Water                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Billed Unmetered Consumption                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Free Basic Water                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Subsidised Water                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Revenue Water                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unbilled Authorised Consumption                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unbilled Metered Consumption                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unbilled Unmetered Consumption                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Water Losses                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Apparent losses                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unauthorised Consumption                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Customer Meter Inaccuracies                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Real losses                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leakage on Transmission and Distribution Mains                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leakage and Overflows at Storage Tanks/Reservoirs                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leakage on Service Connections up to the point of Customer Meter |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Data Transfer and Management Errors                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Unavoidable Annual Real Losses                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-revenue Water                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior period errors                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing Balance Water                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Agricultural</b>                                              |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Acquisitions                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Issues                                                           | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Adjustments                                                      | 9   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Write-offs                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior period errors                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing balance - Agricultural                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Consumables</b>                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| <b>Standard Rated</b>                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Acquisitions                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Issues                                                           | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Adjustments                                                      | 9   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Write-offs                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior period errors                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing balance - Consumables Standard Rated                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Zero Rated</b>                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Acquisitions                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Issues                                                           | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Adjustments                                                      | 9   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Write-offs                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior period errors                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing balance - Consumables Zero Rated                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Finished Goods</b>                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Acquisitions                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Issues                                                           | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Adjustments                                                      | 9   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Write-offs                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior period errors                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing balance - Finished Goods                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Materials and Supplies</b>                                    |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Acquisitions                                                     | 7   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Issues                                                           | 8   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Adjustments                                                      | 9   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Write-offs                                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior period errors                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing balance - Materials and Supplies                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Work-in-progress</b>                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Materials                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Transfers                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing balance - Work-in-progress                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| <b>Housing Stock</b>                                             |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Acquisitions                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Transfers                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sales                                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior period errors                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing Balance - Housing Stock                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |



| 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                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Land                                                                |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Opening Balance                                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Acquisitions                                                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Sales                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Adjustments                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Correction of Prior period errors                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Transfers                                                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing Balance – Land                                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Closing Balance – Inventory & Consumables                           |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Property, plant and equipment (PPE)                                 |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| PPE at cost/valuation (excl. finance leases)                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Leases recognised as PPE                                            | 3   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Less: Accumulated depreciation                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Property, plant and equipment (PPE)                           | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| LIABILITIES                                                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Current liabilities – Financial liabilities                         |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Short term loans (other than bank overdraft)                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Current portion of long-term liabilities                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Current liabilities – Financial liabilities                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Trade and other payables                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Trade and other payables from exchange transactions                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other trade payables from exchange transactions                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Trade payables from Non-exchange transactions: Unspent conditional  |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Trade payables from Non-exchange transactions: Other                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| VAT                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Trade and other payables                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-current liabilities – Financial liabilities                     |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Borrowing                                                           | 4   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other financial liabilities                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Non-current liabilities – Financial liabilities               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Non-current liabilities – Long Term portion of trade payables       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Electricity Bulk Purchases                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Payables and Accruals – General                                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Water Bulk Purchases                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Municipal Debt Relief                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Non-current liabilities – Long Term portion of trade payables |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Provisions                                                          |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Retirement benefits                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| List other major provision items                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Refuse landfill site rehabilitation                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other                                                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Provisions                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| CHANGES IN NET ASSETS                                               |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accumulated surplus/(deficit)                                       |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Accumulated surplus/(deficit) – opening balance                     |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| GRAP adjustments                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Restated balance                                                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Surplus/(Deficit)                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Transfers to/from Reserves                                          |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Depreciation offsets                                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other adjustments                                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Accumulated Surplus/(Deficit)                                       | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Reserves                                                            |     |                 |                 |                 |                      |                 |                    |                   |                                                     |                        |                        |
| Housing Development Fund                                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Capital replacement                                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Self-insurance                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Other reserves                                                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Revaluation                                                         |     | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| Total Reserves                                                      | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |
| TOTAL COMMUNITY WEALTH/EQUITY                                       | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -                                                   | -                      | -                      |

#### References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)
9. Inventory Write-offs (Include under losses on Table A4)

|                                          |             |             |             |             |             |             |             |             |             |             |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Check Total Community Wealth/Equity (A6) | (5 776 460) | (6 021 450) | (6 276 842) | (6 313 236) | (6 270 167) | (6 270 167) | (6 277 096) | (6 435 972) | (6 495 351) | (6 549 811) |
| Check Surplus/Deficit (A6)               | (5 589 748) | (5 749 770) | (5 941 121) | (5 950 789) | (5 878 281) | (5 878 281) | (5 941 376) | (5 721 521) | (5 799 363) | (5 830 495) |
| Check Total Reserves (A6)                | (186 712)   | (271 680)   | (335 720)   | (362 447)   | (391 886)   | (391 886)   | (335 720)   | (714 451)   | (695 988)   | (719 316)   |
| Check Total Borrowing (A6)               | 447 598     | 514 496     | 443 131     | 775 285     | 775 285     | 775 285     | 443 131     | 566 639     | 564 749     | 497 515     |
| Check Total Borrowing (SA17)             | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           |

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

| R thousand                                  | Original Budget  | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27 | Budget Year +1<br>2027/28 | Budget Year +2 2028/29 |
|---------------------------------------------|------------------|------------------|--------------------|---------------------|---------------------------|------------------------|
| SFA 3 - Safe Valley                         | 173 403          | 173 402 829      | 173 402 829        | 182 072 970         | 191 176 619               | 200 735 450            |
| SFA 4 - Dignified Living                    | 1 665 518        | 1 704 804 037    | 1 704 804 037      | 1 866 866 673       | 2 041 407 076             | 2 233 254 655          |
| SFA 5 - Good Governance and                 | 1 128 816        | 1 137 041 919    | 1 137 041 919      | 1 183 344 130       | 1 249 684 901             | 1 314 976 844          |
| Allocations to other priorities             |                  |                  |                    |                     |                           |                        |
| <b>Total Revenue (excluding capital tra</b> | <b>2 967 736</b> | <b>3 015 249</b> | <b>3 015 249</b>   | <b>3 232 284</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)**

| R thousand                             | Original Budget  | Adjusted Budget  | Full Year Forecast | Budget Year 2026/27 | Budget Year +1<br>2027/28 | Budget Year +2<br>2028/29 |
|----------------------------------------|------------------|------------------|--------------------|---------------------|---------------------------|---------------------------|
| Green and Sustainable Valley           | 5 532            | 6 278 598        | 6 278 598          | 5 533 676           | 7 210 249                 | 5 921 863                 |
| Valley of Possibility                  | 99 407           | 99 985 343       | 99 985 343         | 113 222 636         | 116 950 045               | 121 015 246               |
| Dignified Living                       | 376 066          | 508 499 400      | 508 499 400        | 408 269 232         | 409 269 021               | 432 971 980               |
| Safe Valley                            | 194 087          | 205 137 264      | 205 137 264        | 219 691 221         | 232 898 808               | 247 462 085               |
| Good Governance and Compliance         | 2 065 989        | 2 011 761 428    | 2 011 761 428      | 2 326 436 645       | 2 497 431 659             | 2 668 626 104             |
| <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>3 073 153</b>    | <b>3 263 760</b>          | <b>3 475 997</b>          |

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

| R thousand                             | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|----------------------------------------|-----------------|-----------------|--------------------|------------------------|---------------------------|---------------------------|
| 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            | 280 435                | 314 732                   | 266 857                   |
| Safe Valley                            | 38 311          | 45 292          | 45 292             | 41 827                 | 56 520                    | 87 248                    |
| 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                                       | 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>                 |                 |                 |                    |                     |                        |                        |
| Function 1 - Budget Performance                   |                 |                 |                    |                     |                        |                        |
| Sub-function 1 - Capital Expenditure              | 100             | 100             | 100                | 60                  | 60                     | 60                     |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 2 - Operational Expenditure          | 23 693          | 24 655          | 24 655             | 23 096              | 24 591                 | 26 059                 |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 3 - Operational Revenue              | 2 412           | 2 412           | 2 412              | –                   | –                      | –                      |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| <b>Vote 2 - Planning and Economic Development</b> |                 |                 |                    |                     |                        |                        |
| Function 1 - Budget Performance                   |                 |                 |                    |                     |                        |                        |
| Sub-function 1 - Capital Expenditure              | 35 404          | 34 486          | 34 486             | 33 256              | 47 162                 | 34 283                 |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 2 - Operational Expenditure          | 130 807         | 134 714         | 134 714            | 157 986             | 156 105                | 167 843                |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 3 - Operational Revenue              | 51 760          | 55 266          | 55 266             | 66 432              | 85 854                 | 94 410                 |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| <b>Vote 3 - Community &amp; Protection</b>        |                 |                 |                    |                     |                        |                        |
| Function 1 - Budget Performance                   |                 |                 |                    |                     |                        |                        |
| Sub-function 1 - Capital Expenditure              | 81 585          | 120 385         | 120 385            | 44 522              | 48 513                 | 56 938                 |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 2 - Operational Expenditure          | 568 393         | 578 103         | 578 103            | 618 565             | 643 227                | 670 872                |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 3 - Operational Revenue              | 209 812         | 214 396         | 214 396            | 220 327             | 229 065                | 240 098                |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| <b>Vote 4 - Infrastructure services</b>           |                 |                 |                    |                     |                        |                        |
| Function 1 - Budget Performance                   |                 |                 |                    |                     |                        |                        |
| Sub-function 1 - Capital Expenditure              | 470 182         | 404 060         | 404 060            | 445 465             | 480 895                | 398 061                |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 2 - Operational Expenditure          | 1 636 653       | 1 706 900       | 1 706 900          | 1 853 971           | 1 997 280              | 2 146 817              |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 3 - Operational Revenue              | 1 962 772       | 2 006 515       | 2 006 515          | 2 167 420           | 2 350 467              | 2 556 309              |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| <b>Vote 5 - Corporate Services</b>                |                 |                 |                    |                     |                        |                        |
| Function 1 - Budget Performance                   |                 |                 |                    |                     |                        |                        |
| Sub-function 1 - Capital Expenditure              | 50 920          | 31 664          | 31 664             | 52 100              | 31 150                 | 31 180                 |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 2 - Operational Expenditure          | 236 952         | 238 980         | 238 980            | 257 801             | 270 298                | 285 324                |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 3 - Operational Revenue              | 13 891          | 13 809          | 13 809             | 13 502              | 14 177                 | 14 886                 |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| <b>Vote 6 - Financial services</b>                |                 |                 |                    |                     |                        |                        |
| Function 1 - Budget Performance                   |                 |                 |                    |                     |                        |                        |
| Sub-function 1 - Capital Expenditure              | 4 300           | 4 300           | 4 300              | 3 900               | 2 250                  | 250                    |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 2 - Operational Expenditure          | 144 583         | 148 310         | 148 310            | 161 735             | 172 259                | 179 082                |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| Sub-function 3 - Operational Revenue              | 727 090         | 722 851         | 722 851            | 764 604             | 802 705                | 843 265                |
| Insert measure/s description                      |                 |                 |                    |                     |                        |                        |
| insert measurables descriptions                   |                 |                 |                    |                     |                        |                        |
| Function                                          |                 |                 |                    |                     |                        |                        |
| Sub-function                                      |                 |                 |                    |                     |                        |                        |
| insert measurables descriptions                   |                 |                 |                    |                     |                        |                        |



**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%               | 3.9%              | 4.4%                | 5.1%                   | 4.8%                   |
| Capital Charges to Own Revenue                                                 | Finance charges & Repayment of borrowing /Own Revenue                                  | 5.0%            | 5.0%            | 5.4%            | 4.9%            | 4.6%            | 4.6%               | 2.9%              | 4.3%                | 4.9%                   | 4.6%                   |
| 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%               | 68.7%                  | 39.2%                  |
| <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                | 2.9               | 5.2                 | 7.8                    | 30.7                   |
| Current Ratio adjusted for aged debtors                                        | Current assets less debtors > 90 days/current liabilities                              | 1.7             | (0.3)           | 2.0             | 1.9             | 2.0             | 2.0                | 2.9               | 5.2                 | 7.8                    | 30.7                   |
| Liquidity Ratio                                                                | Monetary Assets/Current Liabilities                                                    | 1.3             | (2.2)           | 1.6             | 1.8             | 1.8             | 1.8                | 1.9               | 2.9                 | 4.1                    | 17.9                   |
| <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%            | -172.2%             | 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%             | -171.5%           | 142.8%              | 140.6%                 | 139.7%                 |
| Outstanding Debtors to Revenue                                                 | Total Outstanding Debtors to Annual Revenue                                            | 30.8%           | -15.6%          | 20.9%           | 16.7%           | 17.4%           | 17.4%              | 41.2%             | 19.5%               | 18.6%                  | 16.7%                  |
| 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%          | -38.6%          | 24.2%           | 23.9%           | 23.9%              | -3.9%             | 20.3%               | 18.1%                  | 11.3%                  |
| <b><u>Other Indicators</u></b>                                                 |                                                                                        |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Electricity Distribution Losses (2)                                            | Total Volume Losses (kW) technical                                                     | #####           | 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 |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
|                                                                                |                                                                                        | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |
| Water Volumes :System input                                                    | Bulk Purchase                                                                          |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
|                                                                                | Water treatment works                                                                  |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
|                                                                                | 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 |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
|                                                                                |                                                                                        | -               | -               | -               | -               | -               | -                  | -                 | -                   | -                      | -                      |

| 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 |
|------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Employee costs                                       | Employee costs/(Total Revenue - capital revenue)                                             | 25.6%           | 26.4%           | 25.0%           | 24.9%           | 24.6%           | 24.6%              | 25.0%             | 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%            | 4.9%            | 4.9%               |                   | 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%              | 7.6%              | 9.7%                | 9.6%                   | 9.1%                   |
| <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            | 245.3              | 17.9              | 24.9                | 26.9                   | –                      |
| ii.O/S Service Debtors to Revenue                    | Total outstanding service debtors/annual revenue received for services                       | 19.2%           | -59.0%          | 8.8%            | 3.2%            | 4.6%            | 4.6%               | 38.6%             | 10.5%               | 10.2%                  | 8.5%                   |
| iii. Cost coverage                                   | (Available cash + Investments)/monthly fixed operational expenditure                         | 15.8            | 0.9             | (4.8)           | 7.1             | 6.6             | 6.6                | (34.0)            | 2.4                 | 2.2                    | 2.4                    |

#### 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

Fixed operational expenditure % assumption

Own capex

Borrowing

|         |           |         |         |         |         |         |         |         |         |
|---------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|
| 139 235 | 159 042   | 173 393 | 196 150 | 191 869 | 191 869 | 126 212 | 225 414 | 239 084 | 257 389 |
| 40.0%   | 40.0%     | 40.0%   | 40.0%   | 40.0%   | 40.0%   | 40.0%   | 40.0%   | 40.0%   | 40.0%   |
| 117 591 | 206 695   | 205 827 | 325 835 | 294 391 | 294 391 | 122 619 | 302 984 | 290 214 | 340 126 |
| –       | (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 Framework |                           |                           |
|-----------------------------------------------------|-------|-----------------------------------|-------------|-------------|-------------|-----------------|-----------------|-----------------|-------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                     |       |                                   |             |             |             | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget         | Budget Year<br>2026/27                              | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| <b>Demographics</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>Monthly household income (no. of households)</b> | 1, 12 |                                   |             |             |             |                 |                 |                 |                         |                                                     |                           |                           |
| No income                                           |       | Statistics South Africa, regional | 3 557       | 8 961       | 9 820       | 11              | 11              | 12              | 12                      | 13                                                  | 13                        | 13                        |
| R1 - R1 600                                         |       | Statistics South Africa, regional | 245         | 914         | 2 065       | 2               | 2               | 2               | 3                       | 3                                                   | 3                         | 3                         |
| R1 601 - R3 200                                     |       | Statistics South Africa, regional | 1 126       | 1 517       | 1 614       | 2               | 2               | 2               | 2                       | 2                                                   | 2                         | 2                         |
| R3 201 - R6 400                                     |       | Statistics South Africa, regional | 3 728       | 4 415       | 4 699       | 5               | 5               | 6               | 6                       | 6                                                   | 6                         | 6                         |
| R6 401 - R12 800                                    |       | Statistics South Africa, regional | 4 484       | 7 160       | 7 620       | 8               | 9               | 9               | 10                      | 10                                                  | 10                        | 10                        |
| R12 801 - R25 600                                   |       | Statistics South Africa, regional | 6 463       | 6 742       | 7 176       | 8               | 8               | 9               | 9                       | 9                                                   | 9                         | 10                        |
| R25 601 - R51 200                                   |       | Statistics South Africa, regional | 4 144       | 4 994       | 5 316       | 6               | 6               | 7               | 7                       | 7                                                   | 7                         | 7                         |
| R52 201 - R102 400                                  |       | Statistics South Africa, regional | 2 578       | 3 671       | 3 907       | 4               | 5               | 5               | 5                       | 5                                                   | 5                         | 5                         |
| R102 401 - R204 800                                 |       | Statistics South Africa, regional | 1 680       | 2 874       | 3 058       | 3               | 4               | 4               | 4                       | 4                                                   | 4                         | 4                         |
| R204 801 - R409 600                                 |       | Statistics South Africa, regional | 69          | 1 432       | 1 523       | 2               | 2               | 2               | 2                       | 2                                                   | 2                         | 2                         |
| R409 601 - R819 200                                 |       | Statistics South Africa, regional | 242         | 430         | 458         | 1               | 1               | 1               | 1                       | 1                                                   | 1                         | 1                         |
| > R819 200                                          |       | Statistics South Africa, regional | 245         | 305         | 325         | 0               | 0               | 0               | 0                       | 0                                                   | 0                         | 0                         |
| <b>Poverty profiles (no. of households)</b>         |       |                                   |             |             |             |                 |                 |                 |                         |                                                     |                           |                           |
| < R2 060 per household per month                    | 13    | 0                                 | 8 656       | 15 807      | 16 824      | 18 404          | 19 508          | 20 678          | 21 256                  | 21 850                                              | 22 461                    | 23 089                    |
|                                                     | 2     | 0                                 | -           | -           | <R1600      | <R1600          | <R1600          | <R1600          | <R1600                  | <R1600                                              | <R1600                    | <R1600                    |
| <b>Household/demographics (000)</b>                 |       |                                   |             |             |             |                 |                 |                 |                         |                                                     |                           |                           |
| Number of people in municipal area                  |       | Statistics South Africa, regional | 200 524     | 155 718     | 170 654     | 187             | 198             | 210             | 210                     | 210                                                 | 210                       | 210                       |
| Number of poor people in municipal area             |       | Statistics South Africa, regional | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Number of households in municipal area              |       | Statistics South Africa, regional | 36 413      | 43 417      | 47 582      | 52              | 55              | 58              | 58                      | 58                                                  | 58                        | 58                        |
| Number of poor households in municipal area         |       | Statistics South Africa, regional | 8 656       | 15 807      | 17 323      | 19              | 20              | 21              | 21                      | 21                                                  | 21                        | 21                        |
| Definition of poor household (R per month)          |       | 0                                 | -           | -           | <R1600      | <R1600          | <R1600          | <R1600          | <R1600                  | <R1600                                              | <R1600                    | <R1600                    |
| <b>Housing statistics</b>                           | 3     |                                   |             |             |             |                 |                 |                 |                         |                                                     |                           |                           |
| Formal                                              |       | 0                                 | 32 918      | 32 620      | 35 749      | 39 068          | 41 413          | 43 897          | 46 531                  | 49 323                                              | 52 283                    | 55 421                    |
| Informal                                            |       | 0                                 | 3           | 11          | 12          | 12 931          | 13 707          | 14 529          | 15 401                  | 16 325                                              | 17 304                    | 18 342                    |
| <b>Total number of households</b>                   |       |                                   | 36 413      | 43 417      | 47 581      | 51 999          | 55 119          | 58 426          | 61 932                  | 65 648                                              | 69 587                    | 73 763                    |
| Dwellings provided by municipality                  | 4     | 0                                 | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Dwellings provided by province/s                    |       | 0                                 | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| Dwellings provided by private sector                | 5     | 0                                 | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |
| <b>Total new housing dwellings</b>                  |       |                                   | -           | -           | -           | -               | -               | -               | -                       | -                                                   | -                         | -                         |

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

### Detail on the provision of municipal services for A10

| Total municipal services | Ref. |                                                  | 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 (000)</b>           |               |               |               |                      |                 |                    |                                                     |                        |                        |
|                          |      | <b>Water:</b>                                    |               |               |               |                      |                 |                    |                                                     |                        |                        |
|                          |      | Piped water inside dwelling                      | 40 626        | 40 626        | 40 676        | 40 726               | 40 676          | 40 676             | 40 726                                              | 40 776                 | 40 826                 |
|                          |      | Piped water inside yard (but not in dwelling)    | 4 461         | 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)    | 4 778         | 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)  | 684           | 684           | 834           | 1 017                | 834             | 834                | 1 017                                               | 1 240                  | 1 512                  |
|                          |      | <i>Minimum Service Level and Above sub-total</i> | 50 550        | 50 550        | 50 950        | 51 387               | 50 950          | 50 950             | 51 387                                              | 51 869                 | 52 404                 |
| 9                        |      | Using public tap (< min.service level)           | 1 170         | 1 170         | 1 070         | 979                  | 1 070           | 1 070              | 979                                                 | 896                    | 820                    |
| 10                       |      | Other water supply (< min.service level)         | —             | —             | —             | —                    | —               | —                  | —                                                   | —                      | —                      |
|                          |      | No water supply                                  | 207           | 207           | 157           | 119                  | 157             | 157                | 119                                                 | 90                     | 68                     |
|                          |      | <i>Below Minimum Service Level sub-total</i>     | 1 377         | 1 377         | 1 227         | 1 098                | 1 227           | 1 227              | 1 098                                               | 986                    | 888                    |
|                          |      | <b>Total number of households</b>                | <b>51 927</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>Sanitation/sewerage:</b>                      |               |               |               |                      |                 |                    |                                                     |                        |                        |
|                          |      | Flush toilet (connected to sewerage)             | 46 256        | 46 256        | 46 306        | 46 356               | 46 306          | 46 306             | 46 356                                              | 46 406                 | 46 456                 |
|                          |      | Flush toilet (with septic tank)                  | 2 165         | 2 165         | 2 265         | 2 370                | 2 265           | 2 265              | 2 370                                               | 2 480                  | 2 595                  |
|                          |      | Chemical toilet                                  | 407           | 407           | 420           | 433                  | 420             | 420                | 433                                                 | 446                    | 460                    |
|                          |      | Pit toilet (ventilated)                          | 50            | 50            | —             | —                    | —               | —                  | —                                                   | —                      | —                      |
|                          |      | Other toilet provisions (> min.service level)    | 1 898         | 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> | 50 777        | 50 777        | 51 227        | 51 792               | 51 227          | 51 227             | 51 792                                              | 52 433                 | 53 163                 |
|                          |      | Bucket toilet                                    | 800           | 800           | 700           | 613                  | 700             | 700                | 613                                                 | 537                    | 470                    |
|                          |      | Other toilet provisions (< min.service level)    | 50            | 50            | —             | —                    | —               | —                  | —                                                   | —                      | —                      |
|                          |      | No toilet provisions                             | 300           | 300           | 250           | 208                  | 250             | 250                | 208                                                 | 173                    | 144                    |
|                          |      | <i>Below Minimum Service Level sub-total</i>     | 1 150         | 1 150         | 950           | 821                  | 950             | 950                | 821                                                 | 710                    | 614                    |
|                          |      | <b>Total number of households</b>                | <b>51 927</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>Energy:</b>                                   |               |               |               |                      |                 |                    |                                                     |                        |                        |
|                          |      | Electricity (at least min.service level)         | 14 821        | 14 821        | 15 071        | 15 325               | 15 071          | 15 071             | 15 325                                              | 15 583                 | 15 846                 |
|                          |      | Electricity - prepaid (min.service level)        | 35 003        | 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> | 49 824        | 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                             | 1 703          | 1 703          | 1 703          | 1 485                       | 1 703                  | 1 703                     | 1 485                                                          | 1 295                         | 1 129                         |
|                                    |      | <i>Below Minimum Service Level sub-total</i>     | 1 853          | 1 853          | 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>51 677</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                     | 48 149         | 48 149         | 48 149         | 48 654                      | 48 149                 | 48 149                    | 48 654                                                         | 49 164                        | 49 680                        |
|                                    |      | <i>Minimum Service Level and Above sub-total</i> | 48 149         | 48 149         | 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                       | 978            | 978            | 978            | 930                         | 978                    | 978                       | 930                                                            | 885                           | 841                           |
|                                    |      | Using own refuse dump                            | 2 000          | 2 000          | 2 000          | 1 905                       | 2 000                  | 2 000                     | 1 905                                                          | 1 815                         | 1 728                         |
|                                    |      | Other rubbish disposal                           | 700            | 700            | 700            | 653                         | 700                    | 700                       | 653                                                            | 609                           | 568                           |
|                                    |      | No rubbish disposal                              | 350            | 350            | 350            | 306                         | 350                    | 350                       | 306                                                            | 268                           | 234                           |
|                                    |      | <i>Below Minimum Service Level sub-total</i>     | 4 028          | 4 028          | 4 028          | 3 794                       | 4 028                  | 4 028                     | 3 794                                                          | 3 576                         | 3 372                         |
|                                    |      | <b>Total number of households</b>                | <b>52 177</b>  | <b>52 177</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. |                                                  | <b>2022/23</b> | <b>2023/24</b> | <b>2024/25</b> | <b>Current Year 2025/26</b> |                        |                           | <b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b> |                               |                               |
|                                    |      |                                                  | <b>Outcome</b> | <b>Outcome</b> | <b>Outcome</b> | <b>Original Budget</b>      | <b>Adjusted Budget</b> | <b>Full Year Forecast</b> | <b>Budget Year 2026/27</b>                                     | <b>Budget Year +1 2027/28</b> | <b>Budget Year +2 2028/29</b> |
|                                    |      |                                                  |                |                |                |                             |                        |                           |                                                                |                               |                               |
|                                    |      | <b><u>Household service targets (000)</u></b>    |                |                |                |                             |                        |                           |                                                                |                               |                               |
|                                    |      | <b><u>Water:</u></b>                             |                |                |                |                             |                        |                           |                                                                |                               |                               |
|                                    |      | Piped water inside dwelling                      | 40 626         | 40 626         | 40 676         | 40 726                      | 40 676                 | 40 676                    | 40 726                                                         | 40 776                        | 40 826                        |
|                                    |      | Piped water inside yard (but not in dwelling)    | 4 461          | 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)    | 4 778          | 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)  | 684            | 684            | 834            | 1 017                       | 834                    | 834                       | 1 017                                                          | 1 240                         | 1 512                         |
|                                    |      | <i>Minimum Service Level and Above sub-total</i> | 50 550         | 50 550         | 50 950         | 51 387                      | 50 950                 | 50 950                    | 51 387                                                         | 51 869                        | 52 404                        |
| 9                                  |      | Using public tap (< min.service level)           | 1 170          | 1 170          | 1 070          | 979                         | 1 070                  | 1 070                     | 979                                                            | 896                           | 820                           |
| 10                                 |      | Other water supply (< min.service level)         | –              | –              | –              | –                           | –                      | –                         | –                                                              | –                             | –                             |
|                                    |      | No water supply                                  | 207            | 207            | 157            | 119                         | 157                    | 157                       | 119                                                            | 90                            | 68                            |
|                                    |      | <i>Below Minimum Service Level sub-total</i>     | 1 377          | 1 377          | 1 227          | 1 098                       | 1 227                  | 1 227                     | 1 098                                                          | 986                           | 888                           |
|                                    |      | <b>Total number of households</b>                | <b>51 927</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)             | 46 256         | 46 256         | 46 306         | 46 356                      | 46 306                 | 46 306                    | 46 356                                                         | 46 406                        | 46 456                        |
|                                    |      | Flush toilet (with septic tank)                  | 2 165          | 2 165          | 2 265          | 2 370                       | 2 265                  | 2 265                     | 2 370                                                          | 2 480                         | 2 595                         |
|                                    |      | Chemical toilet                                  | 407            | 407            | 420            | 433                         | 420                    | 420                       | 433                                                            | 446                           | 460                           |
|                                    |      | Pit toilet (ventilated)                          | 50             | 50             | –              | –                           | –                      | –                         | –                                                              | –                             | –                             |
|                                    |      | Other toilet provisions (> min.service level)    | 1 898          | 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> | 50 777         | 50 777         | 51 227         | 51 792                      | 51 227                 | 51 227                    | 51 792                                                         | 52 433                        | 53 163                        |
|                                    |      | Bucket toilet                                    | 800            | 800            | 700            | 613                         | 700                    | 700                       | 613                                                            | 537                           | 470                           |
|                                    |      | Other toilet provisions (< min.service level)    | 50             | 50             | –              | –                           | –                      | –                         | –                                                              | –                             | –                             |
|                                    |      | No toilet provisions                             | 300            | 300            | 250            | 208                         | 250                    | 250                       | 208                                                            | 173                           | 144                           |
|                                    |      | <i>Below Minimum Service Level sub-total</i>     | 1 150          | 1 150          | 950            | 821                         | 950                    | 950                       | 821                                                            | 710                           | 614                           |
|                                    |      | <b>Total number of households</b>                | <b>51 927</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)         | 14 821         | 14 821         | 15 071         | 15 325                      | 15 071                 | 15 071                    | 15 325                                                         | 15 583                        | 15 846                        |
|                                    |      | Electricity - prepaid (min.service level)        | 35 003         | 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> | 49 824         | 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)     | 1 703                                    | 1 703         | 1 703           | 1 485                | 1 703              | 1 703               | 1 485                                               | 1 295                  | 1 129         |
|                           |                                   | Other energy sources                             | 1 853                                    | 1 853         | 1 853           | 1 635                | 1 853              | 1 853               | 1 635                                               | 1 445                  | 1 279         |
|                           |                                   | <i>Below Minimum Service Level sub-total</i>     |                                          |               |                 |                      |                    |                     |                                                     |                        |               |
|                           |                                   | <b>Total number of households</b>                | <b>51 677</b>                            | <b>51 677</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                     | 48 149                                   | 48 149        | 48 149          | 48 654               | 48 149             | 48 149              | 48 654                                              | 49 164                 | 49 680        |
|                           |                                   | <i>Minimum Service Level and Above sub-total</i> | 48 149                                   | 48 149        | 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                       | 978                                      | 978           | 978             | 930                  | 978                | 978                 | 930                                                 | 885                    | 841           |
|                           |                                   | Using own refuse dump                            | 2 000                                    | 2 000         | 2 000           | 1 905                | 2 000              | 2 000               | 1 905                                               | 1 815                  | 1 728         |
|                           |                                   | Other rubbish disposal                           | 700                                      | 700           | 700             | 653                  | 700                | 700                 | 653                                                 | 609                    | 568           |
|                           |                                   | No rubbish disposal                              | 350                                      | 350           | 350             | 306                  | 350                | 350                 | 306                                                 | 268                    | 234           |
|                           |                                   | <i>Below Minimum Service Level sub-total</i>     | 4 028                                    | 4 028         | 4 028           | 3 794                | 4 028              | 4 028               | 3 794                                               | 3 576                  | 3 372         |
|                           | <b>Total number of households</b> | <b>52 177</b>                                    | <b>52 177</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>          |               |
| 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  |                                   | <b><u>Household service targets (000)</u></b>    |                                          |               |                 |                      |                    |                     |                                                     |                        |               |
|                           |                                   | <b><u>Water:</u></b>                             |                                          |               |                 |                      |                    |                     |                                                     |                        |               |
|                           |                                   | 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)  | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |
|                           |                                   | <i>Minimum Service Level and Above sub-total</i> | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |
|                           | 9                                 | Using public tap (< min.service level)           | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |
|                           | 10                                | Other water supply (< min.service level)         | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |
|                           |                                   | No water supply                                  | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |
|                           |                                   | <i>Below Minimum Service Level sub-total</i>     | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |
|                           |                                   | <b>Total number of households</b>                | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |
|                           | Name of municipal entity          |                                                  | <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>                | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |
| Name of municipal entity  |                                   |                                                  | <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)     | –                                        | –             | –               | –                    | –                  | –                   | –                                                   | –                      | –             |

|                                            |      |                                                  |         |         |         |                      |                 |                    |                                                     |                        |                        |
|--------------------------------------------|------|--------------------------------------------------|---------|---------|---------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Name of municipal entity                   |      | Other energy sources                             | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <i>Below Minimum Service Level sub-total</i>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <b>Refuse:</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>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                 |      | <b>Household service targets (000)</b>           |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                                            |      | <b>Water:</b>                                    |         |         |         |                      |                 |                    |                                                     |                        |                        |
|                                            |      | 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)  | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <i>Minimum Service Level and Above sub-total</i> | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | 9    | Using public tap (< min.service level)           | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            | 10   | Other water supply (< min.service level)         | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | No water supply                                  | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| Names of service providers                 |      | <i>Below Minimum Service Level sub-total</i>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <b>Sanitation/sewerage:</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                                    | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
| Names of service providers                 |      | Other toilet provisions (< min.service level)    | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | No toilet provisions                             | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <i>Below Minimum Service Level sub-total</i>     | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <b>Total number of households</b>                | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                            |      | <b>Energy:</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                             | -       | -       | -       | -                    | -               | -                  | -                                                   | -                      | -                      |

|                                              |      |                                                                      |            |             |              |                      |                 |                    |                                                     |                        |                        |
|----------------------------------------------|------|----------------------------------------------------------------------|------------|-------------|--------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |      | Below Minimum Service Level sub-total                                | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Total number of households                                           | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
| Names of service providers                   |      | Refuse:                                                              |            |             |              |                      |                 |                    |                                                     |                        |                        |
|                                              |      | Removed at least once a week                                         | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Minimum Service Level and Above sub-total                            | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Removed less frequently than once a week                             | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Using communal refuse dump                                           | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Using own refuse dump                                                | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Other rubbish disposal                                               | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | No rubbish disposal                                                  | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Below Minimum Service Level sub-total                                | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
|                                              |      | Total number of households                                           | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      |                        |
| Detail of Free Basic Services (FBS) provided |      |                                                                      | 2022/23    | 2023/24     | 2024/25      | Current Year 2025/26 |                 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                              |      |                                                                      | Outcome    | Outcome     | Outcome      | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Electricity                                  | Ref. | Location of households for each type of FBS                          |            |             |              |                      |                 |                    |                                                     |                        |                        |
| List type of FBS service                     |      | Formal settlements - (50 kwh per indigent household per month Rands) | 20 302 554 | 25 141 618  | 30 763 994   | 90 984 987           | 90 984 987      | 90 984 987         | 100 729 479                                         | 111 517 606            | 123 461 142            |
|                                              |      | Number of HH receiving this type of FBS                              | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Informal settlements (Rands)                                         | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Number of HH receiving this type of FBS                              | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Informal settlements targeted for upgrading (Rands)                  | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Number of HH receiving this type of FBS                              | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Living in informal backyard rental agreement (Rands)                 | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Number of HH receiving this type of FBS                              | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Other (Rands)                                                        | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Number of HH receiving this type of FBS                              | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      | Total cost of FBS - Electricity for informal settlements             | -          | -           | -            | -                    | -               | -                  | -                                                   | -                      | -                      |
| Water                                        | Ref. | Location of households for each type of FBS                          |            |             |              |                      |                 |                    |                                                     |                        |                        |
| List type of FBS service                     |      | Formal settlements - (6 kwh per indigent household per month Rands)  | 6 943 731  | (1 441 558) | (10 102 281) | 10 005 856           | 10 005 856      | 10 005 856         | 10 506 149                                          | 11 031 456             | 11 583 029             |
|                                              |      | 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. | <u>Location of households for each type of FBS</u>                    |            |             |              |            |            |            |            |            |            |
| List type of FBS service |      | Formal settlements - (free sanitation service to indigent households) | 7 815 214  | (1 594 512) | (12 675 011) | 11 502 355 | 11 502 355 | 11 502 355 | 12 192 496 | 12 924 046 | 13 699 489 |
|                          |      | 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. | <u>Location of households for each type of FBS</u>                    |            |             |              |            |            |            |            |            |            |
| List type of FBS service |      | Formal settlements - (removed once a week to indigent households)     | 11 513 549 | (1 553 297) | (21 219 416) | 24 569 814 | 24 569 814 | 24 569 814 | 26 044 003 | 27 606 643 | 29 263 042 |
|                          |      | Number of HH receiving this type of FBS                               | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Informal settlements (Rands)                                          | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Informal settlements targeted for upgrading (Rands)                   | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Living in informal backyard rental agreement (Rands)                  | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Other (Rands)                                                         | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Number of HH receiving this type of FBS                               | -          | -           | -            | -          | -          | -          | -          | -          | -          |
|                          |      | Total cost of FBS - Refuse Removal for informal settle                | -          | -           | -            | -          | -          | -          | -          | -          | -          |

**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         | (825 193)       | 1 383 010       | 1 265 357       | 1 265 357          | (4 285 539)       | 534 565             | 523 944                | 607 339                |
| Cash + investments at the yr end less applications - R'000    | 18(1)b       | 2   | 1 786 262       | (306 355)       | (1 361 155)     | 999 306         | 907 317         | 696 132            | (5 237 128)       | 6 926               | 25 655                 | 96 579                 |
| Cash year end/monthly employee/supplier payments              | 18(1)b       | 3   | 15.8            | 0.9             | (4.8)           | 7.1             | 6.6             | 6.6                | (34.0)            | 2.4                 | 2.2                    | 2.4                    |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 18(1)        | 4   | 348 925         | 375 578         | 265 480         | 242 878         | 194 411         | 194 411            | 543 968           | 159 130             | 218 509                | 272 970                |
| 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%)             | (38.7%)           | 2.7%                | 2.5%                   | 2.6%                   |
| Cash receipts % of Ratepayer & Other revenue                  | 18(1)a,(2)   | 6   | 43.1%           | 44.4%           | 40.4%           | 40.0%           | 40.4%           | 40.4%              | (40.4%)           | 41.9%               | 42.2%                  | 42.9%                  |
| 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  |                 |                 |                 |                 |                 |                    |                   | 100.6%              | 100.5%                 | 100.6%                 |
| Current consumer debtors % change - incr(decr)                | 18(1)a       | 11  | N.A.            | 23.8%           | (4.0%)          | (32.8%)         | 9.1%            | 0.0%               | 61.5%             | (113.5%)            | 21.4%                  | 81.7%                  |
| 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%              | 12.0%               | 13.5%                  | 7.8%                   |

**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%               | (32.7%)           | 8.7%                | 8.5%                   | 8.6%                   |
| % incr Property Tax                                             | 18(1)a       |     | 0.0%            | 7.2%            | 9.5%            | 7.7%            | 1.1%            | 0.0%               | (22.3%)           | 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%               | (39.8%)           | 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%               | (28.3%)           | 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%               | (22.8%)           | 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%               | (28.0%)           | 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          | 1 535 602         | 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          | 1 535 602         | 2 480 379           | 2 691 886              | 2 922 919              |
| Property rates                                                  |              |     | 452 023         | 484 454         | 530 581         | 571 651         | 577 763         | 577 763            | 448 917           | 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          | 746 562           | 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            | 153 383           | 224 651             | 235 883                | 247 677                |
| Service charges - sanitation revenue                            |              |     | 106 739         | 114 952         | 127 606         | 132 113         | 132 113         | 132 113            | 101 973           | 140 040             | 148 442                | 157 348                |
| Service charges - refuse removal                                |              |     | 89 837          | 96 327          | 101 437         | 112 789         | 117 789         | 117 789            | 84 767            | 124 857             | 132 348                | 140 289                |
| Service charges - other                                         |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Interest                                                        |              |     | 3 438           | 3 697           | 3 817           | 3 961           | 3 961           | 3 961              | 2 972             | 4 159               | 4 367                  | 4 586                  |
| Capital expenditure excluding capital grant funding             |              |     | 202 125         | 349 678         | 315 552         | 523 854         | 492 411         | 492 411            | 186 211           | 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          | (1 964 556)       | 2 868 360           | 3 079 326              | 3 343 823              |
| Ratepayer & Other revenue                                       | 18(1)a       |     | 5 073 990       | 5 570 833       | 6 163 565       | 6 589 372       | 6 675 545       | 6 675 545          | 4 861 566         | 6 838 352           | 7 300 328              | 7 796 419              |
| Change in consumer debtors (current and non-current)            |              | N/A |                 | 73 344          | (13 134)        | (120 466)       | 21 777          | -                  | 164 456           | (457 226)           | (7 561)                | (35 052)               |
| Operating and Capital Grant Revenue                             | 18(1)a       |     | 311 607         | 326 125         | 360 370         | 359 001         | 361 901         | 361 901            | 293 303           | 366 921             | 391 439                | 412 153                |
| Capital expenditure - total                                     | 20(1)(vi)    |     | 318 447         | 470 990         | 473 053         | 642 490         | 594 994         | 594 994            | 251 041           | 579 302             | 610 030                | 520 771                |
| Capital expenditure - renewal                                   | 20(1)(vi)    |     | 22 303          | 32 944          | 43 226          | 52 687          | 68 596          | 68 596             |                   | 69 453              | 82 218                 | 40 574                 |
| <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                                 |              |     |                 |                 |                 |                 |                 |                    |                   | 250 867             | 262 562                | 266 323                |
| Provincial operating grants                                     |              |     |                 |                 |                 |                 |                 |                    |                   | 33 991              | 27 356                 | 50 460                 |
| Provincial capital grants                                       |              |     |                 |                 |                 |                 |                 |                    |                   | 17 882              | 42 936                 | 34 817                 |
| District Municipality grants                                    |              |     |                 |                 |                 |                 |                 |                    |                   | -                   | -                      | -                      |
| Total gazetted/advised national, provincial and district grants |              |     |                 |                 |                 |                 |                 |                    |                   | 364 603             | 389 605                | 409 612                |
| 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                                         |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Sport and Recreation                                                              |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Terrestrial Invasive Alien Plants                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Water Services Operating Subsidy Grant [Schedule 5B]                              |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Health Hygiene in Informal Settlements                                            |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Infrastructure Grant [Schedule 5B]                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Water Services Infrastructure Grant                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Public Transport Network Grant [Schedule 5B]                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Smart Connect Grant                                                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Urban Settlement Development Grant                                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| WiFi Grant [Department of Telecommunications and Postal Services                  |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Street Lighting                                                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Traditional Leaders - Imbizon                                                     |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Department of Water and Sanitation Smart Living Handbook                          |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |

| 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 |
|-----------------------------------------------------------------------------------|-----------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|------------------------|---------------------------|---------------------------|
| Integrated National Electrification Programme Grant                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Restructuring Grant                                                     |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Regional Bulk Infrastructure Grant                                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Emergency Housing Grant                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Metro Informal Settlements Partnership Grant                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Integrated Urban Development Grant                                                |                 |     |                    |                    |                    |                    |                    |                       |                      | 2 318                  | 1 834                     | 2 541                     |
| Programme and Project Preparation Support Grant                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
|                                                                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | 250 867                | 262 562                   | 266 323                   |
| <b>DoRA Capital</b>                                                               |                 |     |                    |                    |                    |                    |                    |                       |                      |                        |                           |                           |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | 10 392                    | 10 862                    |
| Municipal Infrastructure Grant [Schedule 5B]                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Water Infrastructure Grant [Schedule 5B]                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Neighbourhood Development Partnership Grant [Schedule 5B]                         |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Public Transport Infrastructure Grant [Schedule 5B]                               |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Rural Household Infrastructure Grant [Schedule 5B]                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Rural Road Asset Management Systems Grant [Schedule 5B]                           |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Urban Settlement Development Grant [Schedule 4B]                                  |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Human Settlement                                                        |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Community Library                                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Integrated City Development Grant [Schedule 4B]                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Disaster Recovery Grant                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Energy Efficiency and Demand Side Management Grant                                |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Khayelitsha Urban Renewal                                                         |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Local Government Financial Management Grant [Schedule 5B]                         |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Systems Improvement Grant [Schedule 5B]                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Public Transport Network Grant [Schedule 5B]                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Public Transport Network Operations Grant [Schedule 5B]                           |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Regional Bulk Infrastructure Grant (Schedule 5B)                                  |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Water Services Infrastructure Grant [Schedule 5B]                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| WIFI Connectivity                                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Aquaponic Project                                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Restitition Settlement                                                            |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Infrastructure Skills Development Grant [Schedule 5B]                             |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Restructuring Seed Funding                                                        |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Disaster Relief Grant                                                   |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Municipal Emergency Housing Grant                                                 |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Metro Informal Settlements Partnership Grant                                      |                 |     |                    |                    |                    |                    |                    |                       |                      | -                      | -                         | -                         |
| Integrated Urban Development Grant                                                |                 |     |                    |                    |                    |                    |                    |                       |                      | 61 863                 | 46 360                    | 47 150                    |

| 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>Trend</b>                                                           |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Change in consumer debtors (current and non-current)                   |              |     | N/A             | 73 344          | (13 134)        | (120 466)       | 21 777          | –                  | 164 456           | (457 226)           | (7 561)                | (35 052)               |
| <b>Total Operating Revenue</b>                                         |              |     | 2 102 560       | 2 351 445       | 2 624 600       | 2 869 321       | 2 919 127       | 2 919 127          | 2 052 634         | 3 152 539           | 3 382 581              | 3 656 138              |
| <b>Total Operating Expenditure</b>                                     |              |     | 1 853 969       | 2 130 168       | 2 489 758       | 2 724 858       | 2 820 838       | 2 820 838          | 1 555 225         | 3 073 153           | 3 263 760              | 3 475 997              |
| <b>Operating Performance Surplus/(Deficit)</b>                         |              |     | 248 591         | 221 277         | 134 842         | 144 463         | 98 289          | 98 289             | 497 409           | 79 385              | 118 821                | 180 141                |
| <b>Cash and Cash Equivalents (30 June 2012)</b>                        |              |     |                 |                 |                 |                 |                 |                    |                   | –                   |                        |                        |
| <b>Revenue</b>                                                         |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| % Increase in Total Operating Revenue                                  |              |     |                 | 11.8%           | 11.6%           | 9.3%            | 1.7%            | 0.0%               | (29.7%)           | 8.0%                | 7.3%                   | 8.1%                   |
| % Increase in Property Rates Revenue                                   |              |     |                 | 7.2%            | 9.5%            | 7.7%            | 1.1%            | 0.0%               | (22.3%)           | 37.4%               | 6.0%                   | 6.0%                   |
| % Increase in Electricity Revenue                                      |              |     |                 | 12.1%           | 17.4%           | 18.5%           | 2.1%            | 0.0%               | (39.8%)           | 10.7%               | 10.7%                  | 10.7%                  |
| % Increase in Property Rates & Services Charges                        |              |     |                 | 11.5%           | 12.5%           | 11.9%           | 2.2%            | 0.0%               | (32.7%)           | 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%               | (44.9%)           | 8.9%                | 6.2%                   | 6.5%                   |
| % Increase in Employee Costs                                           |              |     | 0.0%            | 15.6%           | 5.7%            | 8.6%            | 0.8%            | 0.0%               | (28.6%)           | 9.0%                | 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     | 222956.2249     | 361939.0076        | 106694.9495       | 121104.498          | 329353.0876            | 16050914.95            |
| Average Cost Per Councillor (Remuneration)                             |              |     | 0               | 0               | 534619.7942     | 571939.9767     | 0               | 546520.4222        | 456462.2924       | 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            | 122 619           | 302 984             | 290 214                | 340 126                |
| Borrowing (R'000)                                                      |              |     | 84 534          | 137 920         | 109 725         | 198 019         | 198 019         | 198 019            | 63 591            | 186 966             | 197 379                | 97 224                 |
| Grant Funding and Other (R'000)                                        |              |     | 116 322         | 121 312         | 157 500         | 118 636         | 102 584         | 102 584            | 64 830            | 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%              | 65.8%             | 61.8%               | 59.5%                  | 77.8%                  |
| Borrowing % of Non Grant Funding                                       |              |     | 42.2%           | 73.9%           | 78.3%           | 36.4%           | 34.8%           | 34.8%              | 52.9%             | 29.5%               | 42.2%                  | 24.5%                  |
| 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            | 251 041           | 579 302             | 610 030                | 520 771                |
| Asset Renewal                                                          |              |     | 106 344         | 139 142         | 232 645         | 408 310         | 372 592         | 372 592            | –                 | 326 753             | 252 535                | 206 228                |
| Asset Renewal % of Total Capital Expenditure                           |              |     | 33.6%           | 32.9%           | 49.7%           | 63.6%           | 62.6%           | 62.6%              | 0.0%              | 56.4%               | 41.4%                  | 39.6%                  |
| <b>Cash</b>                                                            |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Cash Receipts % of Rate Payer & Other                                  |              |     | 43.1%           | 44.4%           | 40.4%           | 40.0%           | 40.4%           | 40.4%              | (40.4%)           | 41.9%               | 42.2%                  | 42.9%                  |
| Cash Coverage Ratio                                                    |              |     | 0               | 0               | (0)             | 0               | 0               | 0                  | (0)               | 0                   | 0                      | 0                      |
| <b>Borrowing</b>                                                       |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Credit Rating (2009/10)                                                |              |     |                 |                 |                 |                 |                 |                    |                   | 0                   |                        |                        |
| Capital Charges to Operating                                           |              |     | 5.7%            | 5.6%            | 5.7%            | 5.1%            | 4.7%            | 4.7%               | 3.9%              | 4.4%                | 5.1%                   | 4.8%                   |
| 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)                                                      |              |     | 1 786 262       | (306 355)       | (1 361 155)     | 999 306         | 907 317         | 696 132            | (5 237 128)       | 6 926               | 25 655                 | 96 579                 |
| <b>Free Services</b>                                                   |              |     |                 |                 |                 |                 |                 |                    |                   |                     |                        |                        |
| Free Basic Services as a % of Equitable Share                          |              |     | (25.9%)         | (10.3%)         | 6.1%            | (59.1%)         | (59.1%)         | (59.1%)            | 26.8%             | (57.3%)             | (61.7%)                | 0.0%                   |
| Free Services as a % of Operating Revenue (excl operational transfers) |              |     | (1.9%)          | 0.3%            | 2.1%            | (1.9%)          | (1.9%)          | (1.9%)             | 5.5%              | (1.9%)              | (1.9%)                 | 0.0%                   |
| Total Operating Revenue                                                |              |     | 2 102 560       | 2 351 445       | 2 624 600       | 2 869 321       | 2 919 127       | 2 919 127          | 2 052 634         | 3 152 539           | 3 382 581              | 3 656 138              |
| Total Operating Expenditure                                            |              |     | 1 853 969       | 2 130 168       | 2 489 758       | 2 724 858       | 2 820 838       | 2 820 838          | 1 555 225         | 3 073 153           | 3 263 760              | 3 475 997              |

| 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 |
|---------------------------------------------------------|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Surplus/(Deficit) Budgeted Operating Statement          |              |     | 248 591         | 221 277         | 134 842         | 144 463         | 98 289          | 98 289             | 497 409           | 79 385              | 118 821                | 180 141                |
| Surplus/(Deficit) Considering Reserves and Cash Backing |              |     | 1 786 262       | (306 355)       | (1 361 155)     | 999 306         | 907 317         | 696 132            | (5 237 128)       | 6 926               | 25 655                 | 96 579                 |
| <b>MTREF Funded (1) / Unfunded (0)</b>                  |              | 15  | 1               | 0               | 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               | Y               |                      |                 | 1                  | 1.00                                                | 1.00                   |                        |
| 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                                          | 38          |
| No. of sectional title property values          |     | 1 101                              | -                     | -                 | 8 162                  | -                       |                              |                                   |                                          |             |                                     |                                            | 9           |
| No. of unreasonably difficult properties s7(2)  |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| No. of supplementary valuations                 |     | 154                                |                       |                   | 1 361                  | 121                     | 3                            | 3                                 | 12                                       | 471         |                                     |                                            | 2           |
| Supplementary valuation (Rm)                    |     | 1 287                              |                       |                   | 4 878                  | 1 128                   | 33                           | 91                                | 0                                        | 1 904       |                                     |                                            | 9           |
| No. of valuation roll amendments                |     | 3                                  |                       |                   | 37                     | 3                       |                              |                                   |                                          | 4           |                                     |                                            | 0           |
| No. of objections by rate-payers                |     | 3                                  |                       |                   | 37                     | 3                       |                              |                                   |                                          | 4           |                                     |                                            | 0           |
| No. of appeals by rate-payers                   |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| No. of appeals by rate-payers finalised         |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| No. of successful objections                    | 5   |                                    |                       |                   | 25                     |                         |                              |                                   |                                          |             |                                     |                                            | 0           |
| 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     |
| Rate revenue expected to collect (R'000)        |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| Expected cash collection rate (%)               | 4   |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |
| Special rating areas (R'000)                    |     | 11 845                             |                       |                   | 10 378                 | 537                     |                              | 152                               |                                          | 87          |                                     |                                            | 22 998      |

| Description                                         | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum           |
|-----------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|---------------|
| Rebates, exemptions - indigent (R'000)              |     |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -             |
| Rebates, exemptions - pensioners (R'000)            |     |                                    |                       |                   | 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,eductns,discs (R'000)</b> |     | <b>12 849</b>                      | <b>-</b>              | <b>-</b>          | <b>4 634</b>           | <b>1</b>                | <b>-</b>                     | <b>-</b>                          | <b>-</b>                                 | <b>-</b>    | <b>-</b>                            | <b>0</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                                          | 38          |
| No. of sectional title property values          |     | 1 101                              |                       |                   | 8 162                  |                         |                              |                                   |                                          |             |                                     |                                            | 9           |
| 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    |                                     |                                            |             |
| Rate revenue budget (R '000)                    |     | 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 (%)               | 4   |                                    |                       |                   |                        |                         |                              |                                   |                                          |             |                                     |                                            | -           |

| Description                                          | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum    |
|------------------------------------------------------|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|------------------------------------------|-------------|-------------------------------------|--------------------------------------------|--------|
| Special rating areas (R'000)                         |     | 13 025                             |                       |                   | 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                                 |     |                                                           | 15 000.0000  | 15 000.0000  | 15 000.0000  | 15 000.0000          | 15 000.0000                                         | 15 000.0000            | 15 000.0000            |
| Residential properties                            |     | Rate in rand                                              | 185 000.0000 | 185 000.0000 | 185 000.0000 | 185 000.0000         | 235 000.0000                                        | 235 000.0000           | 235 000.0000           |
| Agricultural properties                           |     | Rate in rand                                              | 185 000.0000 | 185 000.0000 | 185 000.0000 | 185 000.0000         | 235 000.0000                                        | 235 000.0000           | 235 000.0000           |
| Public benefit organisations                      |     | depends on                                                | depends on   | depends on   | depends on   | depends on           | depends on                                          | depends on             | depends on             |
| Public service purpose properties                 |     | n/a                                                       | n/a          | n/a          | n/a          | n/a                  | n/a                                                 | n/a                    | n/a                    |
| Public service infrastructure properties          |     | n/a                                                       | n/a          | n/a          | n/a          | n/a                  | n/a                                                 | n/a                    | n/a                    |
| 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                        |     | Rate in rand                                              | 185 000      | 185 000      | 235 000      | 235 000              | 235 000                                             | 235 000                | 235 000                |
| Indigent rebate or exemption                      |     | Rate in rand                                              | 185 000      | 185 000      | 235 000      | 335 000              | 235 000                                             | 235 000                | 235 000                |
| Pensioners/social grants rebate or exemption      |     | depends on                                                | depends on   | depends on   | depends on   | depends on           | depends on                                          | depends on             | depends on             |
| Temporary relief rebate or exemption              |     | n/a                                                       | n/a          | n/a          | n/a          | n/a                  | n/a                                                 | n/a                    | n/a                    |
| 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   |                                                           |              |              |              |                      |                                                     |                        |                        |
| <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                  |
| Volumetric charge - Block 2 (c/kl)                |     | 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                  |

| 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 4 (c/kl)        | 2   | 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>                |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <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>                              | 2   |                                                           | -       | -       | -       | -                    | -                                                   | -                      | n/a                    |
| <b>Waste management tariffs</b>           |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <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**

| W024 Stenchesosor - Supporting table GR102 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>                                    |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| 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/fixd 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/fixd 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)                                                   |     |                                                           |         |         |         |                      |                                                     |                        |                        |
|                                                                                      |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| <b>Electricity tariffs</b>                                                           |     |                                                           |         |         |         |                      |                                                     |                        |                        |
| Domestic                                                                             |     |                                                           | -       | -       | -       | -                    | -                                                   | -                      | -                      |
| Basic charge/fixd 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 |
| <b>Rand/cent</b>                                             |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <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>-0.20</b>    | <b>-0.19</b>         | <b>-1.00</b>    | <b>-</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>-0.19</b>    | <b>-0.28</b>         | <b>-1.00</b>    | <b>-</b>           |                                                     |                     |                        |                        |
| <b>Monthly Account for Household - 'Indigent'</b>            | 3   |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <b>Household receiving free basic services</b>               |     |                 |                 |                 |                      |                 |                    |                                                     |                     |                        |                        |
| <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                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 8                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 9                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 10                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 11                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Deposit Taking Institutions             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Derivative Financial Assets                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Derivative Financial Assets             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Guaranteed Endowment Policies (Sinking)       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Guaranteed Endowment Policies (Sinking) |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Interest Rate Swaps                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Interest Rate Swaps                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Listed/Unlisted Bonds and Stocks              |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Listed/Unlisted Bonds and Stocks        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Municipal Bonds                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Municipal Bonds                         |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| National Government Securities                |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total National Government Securities          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Negotiable Certificate of Deposits            |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Negotiable Certificate of Deposits      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unamortised Debt Expense                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total Unamortised Debt Expense                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Unamortised Preference Share Expense          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Specify 1                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Specify 2                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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            |

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                   |     | Call account         |                    | 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                   |     | 9 months             | Fixed Deposit      | Yes                            | Fixed                              | 0.0882          |                            | N/A                  | 07 July 2025                 | 159 153 479.00  | 10 191 491.14           |                                       |                   | 169 344 970.14  |
| SBSA 258489367-043                  |     | 9 months             | Fixed Deposit      | Yes                            | Fixed                              | 0.08775         |                            | N/A                  | 10 September 2025            | 40 846 521.00   | 2 602 287.09            |                                       |                   | 43 448 808.09   |
| SBSA 258489367-046                  |     | 6 months             | Fixed Deposit      | 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           |     | 1 yr                 | Fixed Deposit      | 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 |                        |                        |
|----------------------------------------------------|-----|-----------------|------------------|-----------------|----------------------|------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                    |     | 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>Borrowings</b>                                  |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
| <b>Annuity and Bullet Loans</b>                    |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
| 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                   |     | -               | -                | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Annuity and Bullet Loans</b>              |     | <b>893 806</b>  | <b>1 028 992</b> | <b>886 262</b>  | <b>1 673 612</b>     | <b>1 673 612</b> | <b>1 673 612</b>   | <b>1 260 194</b>                                    | <b>1 285 019</b>       | <b>1 153 210</b>       |
| <b>Bankers Acceptance Certificate</b>              |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
| 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                   |     | -               | -                | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Bankers Acceptance Certificate</b>        |     | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Concessionary Loan</b>                          |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
|                                                    |     | -               | -                | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Derivative Financial Liability</b>              |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
| 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                   |     | -               | -                | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Derivative Financial Liability</b>        |     | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Finance Lease Liability</b>                     |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
| 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                   |     | -               | -                | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Finance Lease Liability</b>               |     | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Government Loans</b>                            |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
|                                                    |     | -               | -                | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Intercompany/Parent-subsidiary Transactions</b> |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
|                                                    |     | -               | -                | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Local Registered Stock</b>                      |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |
| 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                   |     | -               | -                | -               | -                    | -                | -                  | -                                                   | -                      | -                      |
| <b>Total Registered Stock</b>                      |     | <b>-</b>        | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b>Marketable Bonds</b>                            |     |                 |                  |                 |                      |                  |                    |                                                     |                        |                        |

| Borrowing - Categorized 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 |
| 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                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Marketable Bonds</b>                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Non-annuity Loans</b>                          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Non-annuity Loans</b>                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Non-marketable Bonds</b>                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Banks                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Foreign Government and International Organisation |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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 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                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total PPP Liabilities</b>                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Securities</b>                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Securities</b>                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Interest Rate Swaps</b>                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total Borrowings</b>                           | 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 |
| <b>R thousand</b>                                                                 |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <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          | 16 103          | 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 Organisation                                 |      | –               | –               | –               | 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         | 238 033         | 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 uni                        |      | –               | –               | –               | –                    | 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 Organisation                                 |      | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| 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         | 347 225         | 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 |
| <b>R thousand</b>                                                                 |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>EXPENDITURE:</b>                                                               | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Operating expenditure of Transfers and Grants</b>                              |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                                       |          | <b>188 219</b>  | <b>210 607</b>  | <b>221 280</b>  | <b>239 010</b>       | <b>239 010</b>  | <b>239 010</b>     | <b>253 021</b>                                      | <b>264 218</b>         | <b>268 674</b>         |
| 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>24 947</b>   | <b>14 314</b>   | <b>12 984</b>   | <b>13 073</b>        | <b>17 680</b>   | <b>17 680</b>      | <b>30 958</b>                                       | <b>25 203</b>          | <b>45 308</b>          |
| <b>Provincial Government:</b>                                                     |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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>599</b>      | <b>638</b>      | <b>92</b>       | <b>100</b>           | <b>785</b>      | <b>1 570</b>       | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <b>District Municipality:</b>                                                     |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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>—</b>        | <b>—</b>        | <b>67</b>       | <b>2 962</b>         | <b>2 962</b>    | <b>2 962</b>       | <b>443</b>                                          | <b>—</b>               | <b>—</b>               |
| <b>Other Grant Providers:</b>                                                     |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Departmental Agencies and Accounts                                                |          | —               | —               | —               | 550                  | 550             | 550                | —                                                   | —                      | —                      |
| 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>                       |          | <b>213 765</b>  | <b>225 559</b>  | <b>234 422</b>  | <b>255 145</b>       | <b>260 437</b>  | <b>261 222</b>     | <b>284 422</b>                                      | <b>289 422</b>         | <b>313 981</b>         |
| <b>Capital expenditure of Transfers and Grants</b>                                |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                                       |          | <b>91 162</b>   | <b>95 189</b>   | <b>97 411</b>   | <b>63 693</b>        | <b>63 693</b>   | <b>63 693</b>      | <b>53 794</b>                                       | <b>49 349</b>          | <b>50 445</b>          |
| 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                 |
| Urban Development Financing Grant                                                 |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
|                                                                                   |          | <b>8 422</b>    | <b>19 138</b>   | <b>25 779</b>   | <b>25 168</b>        | <b>22 874</b>   | <b>22 874</b>      | <b>15 550</b>                                       | <b>37 336</b>          | <b>30 276</b>          |
| <b>Provincial Government:</b>                                                     |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                                                       |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
| <b>District Municipality:</b>                                                     |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Cape Winelands District Grant                                                     |          | —               | —               | —               | —                    | —               | —                  | —                                                   | —                      | —                      |
|                                                                                   |          | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>             | <b>—</b>        | <b>—</b>           | <b>—</b>                                            | <b>—</b>               | <b>—</b>               |
| <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>                          |          | <b>99 584</b>   | <b>114 327</b>  | <b>123 190</b>  | <b>88 861</b>        | <b>86 567</b>   | <b>86 567</b>      | <b>69 343</b>                                       | <b>86 685</b>          | <b>80 721</b>          |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                  |          | <b>313 349</b>  | <b>339 886</b>  | <b>357 612</b>  | <b>344 006</b>       | <b>347 005</b>  | <b>347 789</b>     | <b>353 766</b>                                      | <b>376 106</b>         | <b>394 702</b>         |

**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 |
| <b>R thousand</b>                                       |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <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>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Total operating transfers and grants - CTBM</b>      | 2   | <b>4 523</b>    | <b>4 147</b>    | <b>1 639</b>    | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</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)        | (8 122)         | 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)         | (6 573)         | 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>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>Total capital transfers and grants - CTBM</b>        | 2   | <b>(19 562)</b> | <b>(24 971)</b> | <b>(9 965)</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>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |     | <b>(15 039)</b> | <b>(20 823)</b> | <b>(8 326)</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

| 2024 Statement of Cash 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              | 4 774             | 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              | 4 774             | 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              | 4 774             | 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              | 3 056             | 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              | 3 056             | 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              | 3 056             | 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             | 7 830             | 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                                               |     | A               | B               | C               | D                    | E               | F                  | G                                                   | H                      | I                      |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Allowances and Service Related Benefits</b>           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 19 152          | 18 815          | 19 125          | 20 878               | 20 878          | 20 878             | 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>23 894</b>   | <b>23 894</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>24 593</b>   | <b>24 593</b>      | <b>28 973</b>                                       | <b>30 422</b>          | <b>31 943</b>          |
| % increase                                               | 4   |                 | (0.6%)          | 1.6%            | 7.0%                 | -               | -                  | 17.8%                                               | 5.0%                   | 5.0%                   |
| <b>Senior Managers of the Municipality</b>               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Salaries and Allowances</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 8 064           | 8 420           | 11 000          | 9 641                | 9 641           | 9 641              | 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>12 433</b>   | <b>12 433</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>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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>13 581</b>   | <b>13 581</b>      | <b>14 565</b>                                       | <b>15 585</b>          | <b>16 676</b>          |
| % increase                                               | 4   |                 | 2.5%            | 21.2%           | (0.4%)               | -               | -                  | 7.3%                                                | 7.0%                   | 7.0%                   |
| <b>Other Municipal Staff</b>                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Salaries and Allowances</b>                           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salary                                             |     | 339 618         | 360 809         | 386 106         | 419 292              | 420 649         | 420 649            | 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                 |

| 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                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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>558 705</b>  | <b>558 705</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>                  | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Medical                                         |     | 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>705 230</b>  | <b>705 230</b>     | <b>769 223</b>                                      | <b>811 091</b>         | <b>866 125</b>         |
| % increase                                      | 4   |                 | 9.5%            | 5.5%            | 8.8%                 | 0.8%            | –                  | 9.1%                                                | 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>743 404</b>  | <b>743 404</b>     | <b>812 761</b>                                      | <b>857 098</b>         | <b>914 743</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>743 404</b>  | <b>743 404</b>     | <b>812 761</b>                                      | <b>857 098</b>         | <b>914 743</b>         |
| % increase                                      | 4   |                 | 8.9%            | 5.6%            | 8.5%                 | 0.7%            | –                  | 9.3%                                                | 5.5%                   | 6.7%                   |
| <b>TOTAL MANAGERS AND STAFF</b>                 | 5,7 | <b>568 328</b>  | <b>621 335</b>  | <b>656 986</b>  | <b>713 412</b>       | <b>718 811</b>  | <b>718 811</b>     | <b>783 788</b>                                      | <b>826 676</b>         | <b>882 800</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>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                                                  |      | –   | 10 206 838 | 342 987       | 579 459    | –                   | –                | 11 129 284    |
| Total for all other councillors                                      |      | –   | 11 482 932 | 353 294       | 1 925 007  | –                   | –                | 13 761 233    |
| Section 79 committee chairperso                                      |      | –   | –          | –             | –          | –                   | –                | –             |
| <b>Total Councillors</b>                                             | 8    | 4   | 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: Planning and Economic 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   | 10  | 35 412 464 | 1 965 478     | 4 152 464  | –                   |                  | 43 538 289    |

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                                  | Ref   | 2024/25      |                     |                    | Current Year 2025/26 |                     |                    | Budget Year 2026/27 |                     |                    |
|---------------------------------------------------------------|-------|--------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
|                                                               |       | Positions    | Permanent employees | Contract employees | Positions            | Permanent employees | Contract employees | Positions           | Permanent employees | Contract employees |
| <b>Municipal Council and Boards of Municipal Entities</b>     |       |              |                     |                    |                      |                     |                    |                     |                     |                    |
| Councillors (Political Office Bearers plus Other Councillors) |       | 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>100</b>         |
| <b>% increase</b>                                             |       |              |                     |                    | –                    | –                   | –                  | –                   | –                   | –                  |
| <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          | 1 502          | 1 502          | 162 343        | 1 502          | 1 502          | 7 207          | 1 502          | 1 502          | 7 207          | 287 176                                       | 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>178 787</b> | <b>178 293</b> | <b>402 032</b> | <b>187 702</b> | <b>266 162</b> | <b>185 430</b> | <b>178 734</b> | <b>193 373</b> | <b>733 370</b> | <b>3 152 539</b>                              | <b>3 382 581</b>       | <b>3 656 138</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                                        | 87 391                 | 89 203                 |
| Contracted services                                                  |     | 1 202               | 13 029         | 29 047         | 22 675         | 22 905         | 30 882         | 24 566         | 26 782         | 23 940         | 3 130          | 5 476          | 208 706        | 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         | 18 295         | 14 670         | 16 405         | 9 421          | 14 617         | 6 508          | 2 591          | 2 667          | 87 605         | 219 378                                       | 227 721                | 236 644                |
| Losses on disposal of Assets                                         |     | —                   | —              | —              | —              | —              | —              | —              | —              | —              | —              | —              | —              | —                                             | —                      | —                      |

| Description                                                          | Ref      | Budget Year 2026/27 |                 |                 |                 |                 |                |                |                |                 |                |                |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|----------|---------------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|-----------------------------------------------|------------------------|------------------------|
|                                                                      |          | July                | August          | Sept.           | October         | November        | December       | January        | February       | March           | April          | May            | June            | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand                                                           |          |                     |                 |                 |                 |                 |                |                |                |                 |                |                |                 |                                               |                        |                        |
| 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>198 748</b>  | <b>192 160</b>  | <b>232 615</b> | <b>182 278</b> | <b>194 470</b> | <b>213 234</b>  | <b>187 887</b> | <b>190 071</b> | <b>827 288</b>  | <b>3 073 153</b>                              | <b>3 263 760</b>       | <b>3 475 997</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>3 302</b>   | <b>(93 919)</b> | <b>79 385</b>                                 | <b>118 821</b>         | <b>180 141</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>7 802</b>   | <b>(84 154)</b> | <b>159 130</b>                                | <b>218 509</b>         | <b>272 970</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>7 802</b>   | <b>(84 154)</b> | <b>159 130</b>                                | <b>218 509</b>         | <b>272 970</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>7 802</b>   | <b>(84 154)</b> | <b>159 130</b>                                | <b>218 509</b>         | <b>272 970</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>7 802</b>   | <b>(84 154)</b> | <b>159 130</b>                                | <b>218 509</b>         | <b>272 970</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           | 11 490          | 1 880           | 5 682          | 11 499         | 1 648          | 547            | 13 710          | 1 883          | 1 883          | 11 996          | 66 432                                        | 85 854                 | 94 410                 |
| Vote 3 - INFRASTRUCTURE SERVICES                   |          | 206 972             | 148 840         | 86 578          | 130 909         | 127 109        | 242 123        | 138 210        | 142 531        | 127 716         | 122 742        | 118 984        | 574 706         | 2 167 420                                     | 2 350 467              | 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             | 1 405           | 606            | 628            | 700            | 647            | 809             | 833            | 809            | 4 352           | 13 502                                        | 14 177                 | 14 886                 |
| Vote 6 - FINANCIAL SERVICES                        |          | 105 136             | 45 294          | 48 737          | 46 871          | 47 716         | 94 549         | 47 638         | 47 455         | 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>185 786</b>  | <b>183 340</b> | <b>414 960</b> | <b>190 357</b> | <b>270 549</b> | <b>198 358</b>  | <b>181 388</b> | <b>197 873</b> | <b>743 135</b>  | <b>3 232 284</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          | 10 827         | 28 205          | 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                                     | 1 997 280              | 2 146 817              |
| 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          | 19 393          | 12 084         | 16 932         | 13 197         | 17 494         | 11 204          | 10 514         | 10 504         | 100 701         | 257 801                                       | 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>198 748</b>  | <b>192 160</b> | <b>232 615</b> | <b>182 278</b> | <b>194 470</b> | <b>213 234</b>  | <b>187 887</b> | <b>190 071</b> | <b>827 288</b>  | <b>3 073 153</b>                              | <b>3 263 760</b>       | <b>3 475 997</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>7 802</b>   | <b>(84 154)</b> | <b>159 130</b>                                | <b>218 509</b>         | <b>272 970</b>         |
| Surplus/(Deficit) after income tax                 |          | –                   | –               | –               | –               | –              | –              | –              | –              | –               | –              | –              | 159 130         | 159 130                                       | 218 509                | 272 970                |
| 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>7 802</b>   | <b>(84 154)</b> | <b>159 130</b>                                | <b>218 509</b>         | <b>272 970</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  | 48 276  | 48 322   | 95 176   | 48 338  | 48 101   | 48 358  | 48 152  | 48 389  | 143 112 | 778 106                                       | 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  | 48 249  | 48 320   | 95 149   | 48 336  | 48 074   | 48 356  | 48 125  | 48 387  | 142 532 | 777 381                                       | 816 121                | 857 351                |
| Internal audit                             |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —       | —                                             | —                      | —                      |
| <b>Community and public safety</b>         |     | 1 076               | 2 990   | 12 631  | 5 210   | 2 905    | 76 425   | 3 011   | 80 217   | 21 175  | 9 461   | 29 467  | 21 844  | 266 413                                       | 294 680                | 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     | 10 124  | 492     | 692      | 10 284   | 852     | 852      | 12 704  | 852     | 852     | 10 008  | 47 760                                        | 67 372                 | 75 004                 |
| Health                                     |     | —                   | —       | —       | —       | —        | —        | —       | —        | —       | —       | —       | —       | —                                             | —                      | —                      |
| <b>Economic and environmental services</b> |     | 2 409               | 7 764   | 10 588  | 10 259  | 10 119   | 11 145   | 5 061   | 5 625    | 11 997  | 5 384   | 6 744   | 16 478  | 103 573                                       | 88 403                 | 99 540                 |
| Planning and development                   |     | 2 316               | 7 714   | 10 147  | 8 644   | 10 295   | 10 413   | 3 693   | 4 325    | 10 202  | 3 934   | 5 293   | 10 800  | 87 776                                        | 71 794                 | 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 | 185 786 | 183 340  | 414 960  | 190 357 | 270 549  | 198 358 | 181 388 | 197 873 | 743 135 | 3 232 284                                     | 3 482 269              | 3 748 967              |
| <b>Expenditure - Functional</b>            |     |                     |         |         |         |          |          |         |          |         |         |         |         |                                               |                        |                        |
| <b>Governance and administration</b>       |     | 37 371              | 28 754  | 26 205  | 32 060  | 25 521   | 29 237   | 24 075  | 27 756   | 21 550  | 19 805  | 19 818  | 141 823 | 433 973                                       | 458 123                | 480 963                |
| Executive and council                      |     | 2 847               | 3 142   | 3 369   | 3 384   | 3 115    | 3 550    | 3 071   | 3 761    | 3 533   | 2 878   | 2 920   | 8 835   | 44 404                                        | 46 662                 | 49 922                 |
| Finance and administration                 |     | 34 058              | 25 157  | 22 339  | 28 213  | 21 959   | 25 218   | 20 451  | 23 517   | 17 530  | 16 446  | 16 411  | 130 008 | 381 307                                       | 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  | 13 021  | 37 692  | 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   | 6 602   | 19 437  | 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>R thousand</b>                           |     |                     |          |          |          |          |          |         |          |          |         |         |          |                                               |                        |                        |
| <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                                     | 1 865 178              | 2 000 686              |
| Energy sources                              |     | 103 685             | 107 744  | 104 993  | 74 244   | 72 040   | 78 703   | 64 558  | 68 358   | 104 743  | 103 489 | 103 489 | 141 975  | 1 128 022                                     | 1 240 884              | 1 405 484              |
| Water management                            |     | 7 537               | 10 910   | 12 942   | 12 256   | 11 557   | 22 696   | 13 044  | 13 920   | 8 209    | 7 162   | 7 162   | 67 756   | 195 150                                       | 203 879                | 188 604                |
| 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  | 78 819   | 241 341                                       | 253 659                | 242 382                |
| Waste management                            |     | 5 131               | 6 790    | 10 806   | 9 629    | 8 649    | 9 068    | 9 801   | 10 728   | 7 269    | 5 113   | 5 113   | 70 976   | 159 074                                       | 166 756                | 164 215                |
| <b>Other</b>                                |     | –                   | –        | –        | –        | –        | –        | –       | –        | –        | –       | –       | –        | –                                             | –                      | –                      |
| <b>Total Expenditure - Functional</b>       |     | 205 427             | 217 826  | 231 148  | 198 748  | 192 160  | 232 615  | 182 278 | 194 470  | 213 234  | 187 887 | 190 071 | 827 288  | 3 073 153                                     | 3 263 760              | 3 475 997              |
| <b>Surplus/(Deficit) before assoc.</b>      |     | 110 834             | (17 696) | (81 001) | (12 962) | (8 820)  | 182 345  | 8 078   | 76 079   | (14 876) | (6 499) | 7 802   | (84 154) | 159 130                                       | 218 509                | 272 970                |
| Intercompany/Parent subsidiary transactions |     | –                   | –        | –        | –        | –        | –        | –       | –        | –        | –       | –       | –        | –                                             | –                      | –                      |
| <b>Surplus/(Deficit)</b>                    | 1   | 110 834             | (17 696) | (81 001) | (12 962) | (8 820)  | 182 345  | 8 078   | 76 079   | (14 876) | (6 499) | 7 802   | (84 154) | 159 130                                       | 218 509                | 272 970                |

#### 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          |     | –                   | –      | –     | 20      | –     | 20     | –       | 20    | –      | –     | –      | –       | 60                                            | 60                     | 60                     |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES        |     | –                   | –      | 740   | 97      | 163   | 602    | 42      | 84    | 508    | 226   | 143    | 21 358  | 23 963                                        | 41 530                 | 33 867                 |
| Vote 3 - INFRASTRUCTURE SERVICES                  |     | –                   | –      | 7 077 | 1 896   | 3 509 | 10 453 | 3 451   | 5 115 | 14 338 | 7 865 | 12 554 | 350 796 | 417 054                                       | 429 263                | 390 561                |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES        |     | –                   | –      | 599   | 452     | 1 362 | 1 798  | 1 571   | 479   | 789    | 479   | 1 176  | 19 372  | 28 078                                        | 26 899                 | 43 747                 |
| Vote 5 - CORPORATE SERVICES                       |     | –                   | 500    | 775   | 1 432   | 1 805 | 3 649  | 108     | 324   | 376    | 65    | 291    | 42 773  | 52 100                                        | 31 150                 | 31 180                 |
| Vote 6 - FINANCIAL SERVICES                       |     | –                   | –      | –     | –       | 288   | 288    | –       | –     | –      | –     | –      | 525     | 1 100                                         | 1 090                  | 100                    |
| <b>Capital multi-year expenditure sub-total</b>   | 2   | –                   | 500    | 9 192 | 3 898   | 7 127 | 16 809 | 5 173   | 6 022 | 16 010 | 8 635 | 14 164 | 434 824 | 522 356                                       | 529 992                | 499 514                |
| <b>Single-year expenditure to be appropriated</b> |     |                     |        |       |         |       |        |         |       |        |       |        |         |                                               |                        |                        |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER          |     | –                   | –      | –     | –       | –     | –      | –       | –     | –      | –     | –      | –       | –                                             | –                      | –                      |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES        |     | –                   | –      | 12    | 32      | 425   | 18     | 488     | 8     | 419    | 423   | 9      | 7 458   | 9 293                                         | 5 633                  | 416                    |
| Vote 3 - INFRASTRUCTURE SERVICES                  |     | –                   | –      | –     | 4 667   | 333   | 363    | 62      | 148   | 4 815  | 148   | 143    | 17 732  | 28 410                                        | 51 632                 | 7 500                  |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES        |     | –                   | –      | 150   | 2 626   | 50    | 1 781  | 266     | 14    | 2 817  | 109   | 2 245  | 6 385   | 16 443                                        | 21 614                 | 13 191                 |
| Vote 5 - CORPORATE SERVICES                       |     | –                   | –      | –     | –       | –     | –      | –       | –     | –      | –     | –      | –       | –                                             | –                      | –                      |
| Vote 6 - FINANCIAL SERVICES                       |     | –                   | –      | –     | 58      | 783   | 283    | 1 608   | –     | –      | –     | –      | 70      | 2 800                                         | 1 160                  | 150                    |
| <b>Capital single-year expenditure sub-total</b>  | 2   | –                   | –      | 162   | 7 382   | 1 590 | 2 444  | 2 423   | 170   | 8 051  | 680   | 2 397  | 31 645  | 56 946                                        | 80 038                 | 21 257                 |
| <b>Total Capital Expenditure</b>                  | 2   | –                   | 500    | 9 354 | 11 281  | 8 717 | 19 254 | 7 596   | 6 193 | 24 061 | 9 315 | 16 562 | 466 470 | 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 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>          |     | –                   | 500    | 775   | 1 510   | 2 875 | 4 239  | 1 716   | 344   | 376    | 65    | 291    | 43 368  | 56 060                                        | 33 460                 | 31 490                 |
| Executive and council                         |     | –                   | –      | –     | 20      | –     | 20     | –       | 20    | –      | –     | –      | –       | 60                                            | 60                     | 60                     |
| Finance and administration                    |     | –                   | 500    | 775   | 1 490   | 2 875 | 4 219  | 1 716   | 324   | 376    | 65    | 291    | 43 368  | 56 000                                        | 33 400                 | 31 430                 |
| Internal audit                                |     | –                   | –      | –     | –       | –     | –      | –       | –     | –      | –     | –      | –       | –                                             | –                      | –                      |
| <b>Community and public safety</b>            |     | –                   | –      | 1 415 | 2 355   | 1 582 | 4 114  | 1 957   | 585   | 2 470  | 814   | 2 822  | 52 796  | 70 910                                        | 87 322                 | 88 656                 |
| Community and social services                 |     | –                   | –      | 574   | 786     | 561   | 1 865  | 1 122   | 200   | 768    | 200   | 1 757  | 1 333   | 9 167                                         | 11 474                 | 7 361                  |
| Sport and recreation                          |     | –                   | –      | 100   | 1 459   | 851   | 1 639  | 715     | 293   | 1 179  | 388   | 514    | 11 496  | 18 635                                        | 16 189                 | 12 450                 |
| Public safety                                 |     | –                   | –      | –     | –       | –     | –      | –       | –     | –      | –     | 400    | 11 470  | 11 870                                        | 13 450                 | 35 027                 |
| Housing                                       |     | –                   | –      | 740   | 110     | 170   | 610    | 120     | 92    | 523    | 226   | 151    | 28 497  | 31 238                                        | 46 210                 | 33 818                 |
| Health                                        |     | –                   | –      | –     | –       | –     | –      | –       | –     | –      | –     | –      | –       | –                                             | –                      | –                      |
| <b>Economic and environmental services</b>    |     | –                   | –      | 212   | 2 532   | 762   | 555    | 555     | 216   | 4 645  | 3 195 | 1 068  | 80 975  | 94 716                                        | 107 046                | 144 868                |
| Planning and development                      |     | –                   | –      | 12    | 20      | 417   | 10     | 410     | –     | 404    | 423   | 1      | 1 699   | 3 397                                         | 2 442                  | 1 095                  |
| Road transport                                |     | –                   | –      | 125   | 2 512   | 345   | 470    | 145     | 216   | 4 166  | 2 773 | 1 066  | 79 001  | 90 818                                        | 104 404                | 143 173                |
| Environmental protection                      |     | –                   | –      | 75    | –       | –     | 75     | –       | –     | 75     | –     | –      | 275     | 500                                           | 200                    | 600                    |
| <b>Trading services</b>                       |     | –                   | –      | 6 952 | 4 885   | 3 497 | 10 345 | 3 368   | 5 047 | 16 570 | 5 240 | 12 381 | 289 331 | 357 617                                       | 382 202                | 255 757                |
| Energy sources                                |     | –                   | –      | 6 750 | 4 667   | 3 294 | 10 167 | 2 990   | 3 100 | 14 534 | 3 261 | 3 095  | 129 769 | 181 626                                       | 199 437                | 104 457                |
| Water management                              |     | –                   | –      | 202   | 218     | 163   | 163    | 163     | 1 547 | 1 604  | 1 547 | 8 279  | 89 190  | 103 076                                       | 98 200                 | 41 500                 |
| Waste water management                        |     | –                   | –      | –     | –       | 15    | 15     | 15      | 375   | 433    | 433   | 1 008  | 52 230  | 54 523                                        | 43 315                 | 103 250                |
| Waste management                              |     | –                   | –      | –     | –       | 25    | –      | 200     | 25    | –      | –     | –      | 18 142  | 18 392                                        | 41 250                 | 6 550                  |
| <b>Other</b>                                  |     | –                   | –      | –     | –       | –     | –      | –       | –     | –      | –     | –      | –       | –                                             | –                      | –                      |
| <b>Total Capital Expenditure - Functional</b> | 2   | –                   | 500    | 9 354 | 11 281  | 8 717 | 19 254 | 7 596   | 6 193 | 24 061 | 9 315 | 16 562 | 466 470 | 579 302                                       | 610 030                | 520 771                |
| <b>Funded by:</b>                             |     |                     |        |       |         |       |        |         |       |        |       |        |         |                                               |                        |                        |
| National Government                           |     | –                   | –      | 524   | 241     | 310   | 1 735  | 455     | 792   | 1 027  | 792   | 5 236  | 42 682  | 53 794                                        | 49 349                 | 50 445                 |
| Provincial Government                         |     | –                   | –      | 240   | 90      | –     | 14     | –       | –     | –      | 691   | 521    | 14 002  | 15 558                                        | 37 336                 | 30 276                 |
| District Municipality                         |     | –                   | –      | –     | –       | –     | –      | –       | –     | –      | –     | –      | –       | –                                             | –                      | –                      |
| Other transfers and grants                    |     | –                   | –      | –     | 659     | 50    | 287    | 140     | 14    | –      | –     | –      | 18 849  | 20 000                                        | 35 753                 | 2 700                  |
| <b>Transfers recognised - capital</b>         |     | –                   | –      | 765   | 990     | 360   | 2 036  | 595     | 806   | 1 027  | 1 483 | 5 757  | 75 533  | 89 351                                        | 122 438                | 83 421                 |
| <b>Public contributions &amp; donations</b>   |     | –                   | –      | –     | –       | –     | –      | –       | –     | –      | –     | –      | –       | –                                             | –                      | –                      |
| <b>Borrowing</b>                              |     | –                   | –      | 6 750 | 4 667   | 1 510 | 8 480  | 1 510   | 2 105 | 13 521 | 2 105 | 6 045  | 140 275 | 186 966                                       | 197 379                | 97 224                 |
| <b>Internally generated funds</b>             |     | –                   | 500    | 1 839 | 5 624   | 6 847 | 8 739  | 5 492   | 3 282 | 9 513  | 5 728 | 4 759  | 250 661 | 302 984                                       | 290 214                | 340 126                |
| <b>Total Capital Funding</b>                  |     | –                   | 500    | 9 354 | 11 281  | 8 717 | 19 254 | 7 596   | 6 193 | 24 061 | 9 315 | 16 562 | 466 470 | 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>R thousand</b>                                                                                                                     |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                               |                        |                        |
| <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                                                                                                                         | 9 389               | 5 822            | (6 073)          | 10 188           | 8 960            | 6 572            | 10 649           | 12 038           | 1 826            | 6 864            | 7 082            | 47 188           | 120 507                                       | 123 619                | 134 944                |
| <b>Cash Receipts by Source</b>                                                                                                        | <b>387 028</b>      | <b>211 963</b>   | <b>136 135</b>   | <b>192 141</b>   | <b>192 681</b>   | <b>352 679</b>   | <b>204 329</b>   | <b>211 128</b>   | <b>188 102</b>   | <b>185 200</b>   | <b>181 148</b>   | <b>764 309</b>   | <b>3 206 843</b>                              | <b>3 419 946</b>       | <b>3 709 695</b>       |
| <b>Other Cash Flows by Source</b>                                                                                                     |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                                               |                        |                        |
| (National / Provincial and District) transfers and subsidies - capital (monetary allocations)                                         | -                   | -                | 19 686           | -                | -                | 19 686           | -                | -                | 19 686           | -                | 500              | 20 186           | 79 745                                        | 99 688                 | 92 829                 |
| (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 Long Term                                                                           | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                                             | -                      | -                      |
| <b>Total Cash Receipts by Source</b>                                                                                                  | <b>387 028</b>      | <b>211 963</b>   | <b>155 821</b>   | <b>192 141</b>   | <b>192 681</b>   | <b>372 365</b>   | <b>204 329</b>   | <b>211 128</b>   | <b>207 789</b>   | <b>185 200</b>   | <b>181 648</b>   | <b>971 461</b>   | <b>3 473 554</b>                              | <b>3 719 012</b>       | <b>3 935 998</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)          | (2 414)                                       | (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)                                     | (145 587)              | (154 965)              |
| Contracted services                                                                                                                   | (1 532)             | (15 134)         | (33 558)         | (26 226)         | (26 490)         | (35 669)         | (28 401)         | (30 950)         | (27 684)         | (3 750)          | (6 447)          | (240 165)        | (476 006)                                     | (488 787)              | (514 203)              |
| 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)         | (34 811)         | (21 040)         | (16 871)         | (38 587)         | (10 835)         | (16 810)         | (27 205)         | (2 979)          | (3 067)          | (120 467)        | (331 168)                                     | (340 763)              | (351 024)              |
| <b>Cash Payments by Type</b>                                                                                                          | <b>(203 740)</b>    | <b>(217 593)</b> | <b>(252 902)</b> | <b>(195 963)</b> | <b>(188 412)</b> | <b>(249 597)</b> | <b>(177 175)</b> | <b>(193 970)</b> | <b>(232 427)</b> | <b>(183 569)</b> | <b>(186 081)</b> | <b>(635 126)</b> | <b>(2 916 556)</b>                            | <b>(3 108 057)</b>     | <b>(3 332 345)</b>     |

| 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>Other Cash Flows/Payments by Type</b>       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                    |                                               |                        |                        |
| Capital assets                                 | –                   | –                | –                | –                | –                | –                | –                | –                | –                | –                | –                | (666 197)          | (666 197)                                     | (701 535)              | (598 887)              |
| 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>(203 740)</b>    | <b>(217 593)</b> | <b>(252 902)</b> | <b>(195 963)</b> | <b>(188 412)</b> | <b>(249 597)</b> | <b>(177 175)</b> | <b>(193 970)</b> | <b>(232 427)</b> | <b>(183 569)</b> | <b>(186 081)</b> | <b>(1 364 782)</b> | <b>(3 646 212)</b>                            | <b>(3 887 352)</b>     | <b>(4 010 322)</b>     |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>    | <b>183 288</b>      | <b>(5 630)</b>   | <b>(97 081)</b>  | <b>(3 822)</b>   | <b>4 269</b>     | <b>122 769</b>   | <b>27 154</b>    | <b>17 157</b>    | <b>(24 639)</b>  | <b>1 630</b>     | <b>(4 432)</b>   | <b>(393 320)</b>   | <b>(172 658)</b>                              | <b>(168 339)</b>       | <b>(74 324)</b>        |
| Cash/cash equivalents at the month/year begin: | 549 503             | 732 791          | 727 161          | 630 080          | 626 258          | 630 527          | 753 295          | 780 449          | 797 607          | 772 968          | 774 598          | 770 166            | 549 503                                       | 376 846                | 208 506                |
| Cash/cash equivalents at the month/year end:   | 732 791             | 727 161          | 630 080          | 626 258          | 630 527          | 753 295          | 780 449          | 797 607          | 772 968          | 774 598          | 770 166          | 376 846            | 376 846                                       | 208 506                | 134 183                |

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>Financial Performance</b>                                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Property rates                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Service charges                                                                |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Investment revenue                                                             |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transfer and subsidies - Operational                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Other own revenue                                                              |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Transfers and subsidies - capital (monetary allocations) (National Government) |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <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>Capital expenditure &amp; funds sources</b>                                 |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure</b>                                                     |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Transfers recognised - capital                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Borrowing                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Internally generated funds                                                     |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Total sources</b>                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Financial position</b>                                                      |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total current assets                                                           |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total non current assets                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total current liabilities                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Total non current liabilities                                                  |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Community wealth/Equity                                                        |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Cash flows</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<br>agreement 1. | Service provided                                         | Expiry date of service<br>delivery agreement or<br>contract | Monetary value<br>of agreement<br>2. |
|--------------------------------|--------------|---------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------------------------------|
| Name of organisation           |              | Number                    |                                                          |                                                             | R thousand                           |
| DBSA 61007281                  |              | 14.5                      | Financial of approved Capital Projects by means of and e | 31 December 2029                                            | 100 000                              |
| DBSA 61001059                  |              | 15                        | Financial of approved Capital Projects by means of and e | 30 June 2026                                                | 80 000                               |
| NEDBANK '05 7831 035613 000001 |              | 10                        | Financial of approved Capital Projects by means of and e | 29 June 2029                                                | 160 000                              |
| NEDBANK '05 7831 035613 000002 |              | 10                        | Financial of approved Capital Projects by means of and e | 30 June 2031                                                | 102 780                              |
| STANDARD BANK 733033           |              | 10                        | Financial of approved Capital Projects by means of and e | 30 June 2032                                                | 144 000                              |
| NEDBANK '05 7831 035613 000003 |              | 10                        | Financial of approved Capital Projects by means of and e | 30 June 2033                                                | 69 244                               |
| NEDBANK '05 7831 035613 000004 |              | 15                        | Financial of approved Capital Projects by means of and e | 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 Contract 2   |     |                 | 395 000              |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | 395 000              |
| <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                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 8                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | 773 944              | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | 773 944              |
| <b>Capital Expenditure Obligation By Contract</b> | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 4                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <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                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <b>Total Operating Expenditure Implication</b>    |     | -               | -                    | -                                                   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <b>Capital Expenditure Obligation By Contract</b> | 2   |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3                                        |     |                 |                      |                                                     |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| <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 |
| <b>R thousand</b>                                                 | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                                             |          | <b>171 135</b>  | <b>247 615</b>  | <b>189 702</b>  | <b>176 084</b>       | <b>166 772</b>  | <b>166 772</b>     | <b>197 336</b>                                      | <b>285 625</b>         | <b>242 131</b>         |
| Roads Infrastructure                                              |          | 32 420          | 24 591          | 51 272          | 33 800               | 22 181          | 22 181             | 17 098                                              | 28 100                 | 89 000                 |
| Roads                                                             |          | 6 786           | 7 123           | 1 110           | 4 250                | 3 900           | 3 900              | 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               | 87 147          | 87 147             | 124 636                                             | 142 256                | 90 139                 |
| Power Plants                                                      |          | 11 213          | 15 436          | 14 373          | 10 673               | 2 962           | 2 962              | 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               | 23 336          | 23 336             | 31 959                                              | 58 569                 | 33 492                 |
| Dams and Weirs                                                    |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Boreholes                                                         |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Reservoirs                                                        |          | 65 279          | 57 486          | 8 711           | 11 205               | 2 095           | 2 095              | 18 235                                              | 21 000                 | 3 000                  |
| Pump Stations                                                     |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Water Treatment Works                                             |          | –               | –               | –               | 500                  | 250             | 250                | 500                                                 | –                      | –                      |
| Bulk Mains                                                        |          | 6 436           | 13 926          | 14 371          | 11 095               | 11 364          | 11 364             | 5 068                                               | 18 439                 | 7 362                  |
| Distribution                                                      |          | 1 100           | 537             | 26 600          | 10 941               | 9 627           | 9 627              | 8 156                                               | 19 130                 | 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                                                    |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| <b>Community Assets</b>                                           |          | <b>4 853</b>    | <b>6 449</b>    | <b>5 649</b>    | <b>–</b>             | <b>1 017</b>    | <b>1 017</b>       | <b>100</b>                                          | <b>–</b>               | <b>–</b>               |
| Community Facilities                                              |          | 4 400           | 866             | 935             | –                    | 1 017           | 1 017              | 100                                                 | –                      | –                      |
| Halls                                                             |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Centres                                                           |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |



| 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                | 3 600                                               | 5 650                  | 22 827                 |
| Operational Buildings                  |          | 18 561          | 88              | 485             | 2 850                | 803             | 803                | 1 600                                               | 3 650                  | 20 827                 |
| 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                | -                                                   | 3 650                  | 20 827                 |
| 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                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <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                | 2 798           | 2 798              | 1 425                                               | 1 515                  | 1 377                  |

| 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Furniture and Office Equipment                  |          | 1 397           | 2 445           | 1 721           | 2 365                | 2 798           | 2 798              | 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               | 32 223          | 32 223             | 22 950                                              | 23 000                 | 16 200                 |
| Transport Assets                                |          | 1 717           | 17 159          | 12 855          | 25 818               | 32 223          | 32 223             | 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>222 055</b>  | <b>222 055</b>     | <b>251 680</b>                                      | <b>357 496</b>         | <b>314 544</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 |                        |                        |
|-----------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                   |     | 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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                                                             |     | <b>21 783</b>   | <b>32 629</b>   | <b>41 358</b>   | <b>49 887</b>        | <b>65 962</b>   | <b>65 962</b>      | <b>66 190</b>                                       | <b>80 631</b>          | <b>39 424</b>          |
| 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             | 10 000                                              | 5 000                  | 5 000                  |
| Pump Station                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Waste Water Treatment Works                                                       |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outfall Sewers                                                                    |     | 593             | 3 250           | 5 898           | 6 000                | 11 725          | 11 725             | 10 000                                              | 5 000                  | 5 000                  |
| 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                                                                    |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Community Assets</b>                                                           |     | <b>402</b>      | <b>315</b>      | <b>1 867</b>    | <b>2 800</b>         | <b>2 635</b>    | <b>2 635</b>       | <b>3 263</b>                                        | <b>1 588</b>           | <b>1 150</b>           |
| Community Facilities                                                              |     | 73              | 126             | 1 592           | 2 800                | 2 635           | 2 635              | 2 613                                               | 1 038                  | 500                    |
| Halls                                                                             |     | -               | 57              | 1 528           | 2 400                | 2 235           | 2 235              | 2 613                                               | 1 038                  | 500                    |
| Centres                                                                           |     | 73              | 69              | 64              | 400                  | 400             | 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</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 | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>R thousand</b>                                              | <b>1</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>68 596</b>   | <b>68 596</b>      | <b>69 453</b>                                       | <b>82 218</b>          | <b>40 574</b>          |
| <b>Renewal of Existing Assets as % of total capex</b>          |          | 26.5%           | 7.0%            | 9.1%            | 8.2%                 | 11.5%           | 11.5%              | 12.0%                                               | 13.5%                  | 7.8%                   |
| <b>Renewal of Existing Assets as % of depreca</b>              |          | 9.6%            | 15.8%           | 20.9%           | 23.3%                | 30.4%           | 30.4%              | 29.8%                                               | 34.6%                  | 16.6%                  |

#### 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 |                        |                        |
|--------------------------------------------------------------|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| R thousand                                                   |  | 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 |
| Repairs and maintenance expenditure by Asset Class/Sub-class |  |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Infrastructure                                               |  |     | 58 698          | 94 538          | 67 871          | 97 415               | 92 552          | 92 552             | 103 565                                             | 111 510                | 122 693                |
| Roads Infrastructure                                         |  |     | 20 485          | 20 280          | 24 735          | 25 505               | 26 205          | 26 205             | 28 502                                              | 29 094                 | 37 459                 |
| Roads                                                        |  |     | 18 737          | 17 961          | 17 937          | 19 412               | 20 112          | 20 112             | 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               | 11 371          | 11 371             | 13 847                                              | 14 228                 | 14 676                 |
| HV Switching Station                                         |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| HV Transmission Conductors                                   |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| MV Substations                                               |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| MV Switching Stations                                        |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| MV Networks                                                  |  |     | –               | –               | –               | 9 400                | 9 400           | 9 400              | 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               | 15 717          | 15 717             | 18 276                                              | 22 967                 | 23 759                 |
| Outfall Sewers                                               |  |     | 1 992           | 11 742          | 3 169           | 4 513                | 3 312           | 3 312              | 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                  |
| Halls                                                        |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Centres                                                      |  |     | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |

| 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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               | 25 345          | 25 345             | 30 786                                              | 30 955                 | 24 704                 |
| Operational Buildings                  |          | 7 106           | 7 953           | 15 310          | 22 927               | 23 002          | 23 002             | 23 436                                              | 23 598                 | 24 336                 |
| Municipal Offices                      |          | 7 106           | 7 953           | 15 310          | 22 927               | 23 002          | 23 002             | 23 436                                              | 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                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Computer Equipment</b>              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Computer Equipment                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Furniture and Office Equipment</b>  |          | 2 806           | 2 041           | 1 721           | 2 796                | 2 621           | 2 621              | 2 967                                               | 3 090                  | 3 186                  |

| 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Furniture and Office Equipment                   |          | 2 806           | 2 041           | 1 721           | 2 796                | 2 621           | 2 621              | 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               | 14 655          | 14 655             | 14 907                                              | 15 139                 | 15 472                 |
| Transport Assets                                 |          | 8 468           | 10 399          | 14 523          | 14 625               | 14 655          | 14 655             | 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>143 613</b>  | <b>143 613</b>     | <b>160 954</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%               | 10.3%                                               | 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 |
| <b>R thousand</b>                            | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Depreciation by Asset Class/Sub-class</b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Infrastructure</b>                        |          | <b>186 046</b>  | <b>174 596</b>  | <b>162 126</b>  | <b>181 158</b>       | <b>181 158</b>  | <b>181 158</b>     | <b>186 593</b>                                      | <b>190 325</b>         | <b>196 034</b>         |
| <b>Roads Infrastructure</b>                  |          | <b>48 157</b>   | <b>53 009</b>   | <b>39 494</b>   | <b>49 557</b>        | <b>49 557</b>   | <b>49 557</b>      | <b>51 044</b>                                       | <b>52 065</b>          | <b>53 627</b>          |
| 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                 |
| <b>Community Facilities</b>                  |          | <b>3 669</b>    | <b>9 017</b>    | <b>9 091</b>    | <b>8 232</b>         | <b>8 232</b>    | <b>8 232</b>       | <b>8 479</b>                                        | <b>8 649</b>           | <b>8 908</b>           |
| Halls                                        |          | 25              | 199             | 265             | 278                  | 278             | 278                | 287                                                 | 292                    | 301                    |
| Centres                                      |          | 703             | 1 009           | 842             | 897                  | 897             | 897                | 924                                                 | 943                    | 971                    |

| 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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> |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| 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                            |          | –               | –               | –               | –                    | –               | –                  | –                                                   | –                      | –                      |
| Computer Equipment                     |          | <b>7 411</b>    | <b>7 401</b>    | <b>7 159</b>    | <b>6 356</b>         | <b>6 356</b>    | <b>6 356</b>       | <b>6 547</b>                                        | <b>6 678</b>           | <b>6 878</b>           |
| <b>Computer Equipment</b>              |          | <b>7 411</b>    | <b>7 401</b>    | <b>7 159</b>    | <b>6 356</b>         | <b>6 356</b>    | <b>6 356</b>       | <b>6 547</b>                                        | <b>6 678</b>           | <b>6 878</b>           |
| Furniture and Office Equipment         |          | 5 332           | (15 392)        | 3 721           | 4 254                | 4 254           | 4 254              | 4 382                                               | 4 470                  | 4 604                  |

| 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><u>Furniture and Office Equipment</u></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><u>Machinery and Equipment</u></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><u>Transport Assets</u></b>                         |          | 8 972           | (22)            | 6 296           | 6 815                | 6 815           | 6 815              | 7 019                                               | 7 159                  | 7 374                  |
| Land                                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Land</u></b>                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Zoo's, Marine and Non-biological Animals               |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Zoo's, Marine and Non-biological Animals</u></b> |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Living resources                                       |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b><u>Mature</u></b>                                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Zoological plants and animals</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Immature</i>                                        |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Policing and Protection                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Zoological plants and animals</i>                   |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| 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              | 189 062         | 189 062            | 183 034                                             | 131 769                | 127 223                |
| Roads Infrastructure                                                         |     | 18 421          | 28 021          | 13 975          | 40 364               | 17 058          | 17 058             | 55 370                                              | 50 954                 | 32 723                 |
| Roads                                                                        |     | 18 421          | 26 789          | 9 663           | 39 364               | 15 883          | 15 883             | 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              | 103 489         | 103 489            | 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               | 26 649          | 26 649             | 27 750                                              | 4 000                  | 5 000                  |
| Distribution Points                                                          |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| PRV Stations                                                                 |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Capital Spares                                                               |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Sanitation Infrastructure                                                    |     | 38 721          | 12 782          | 51 338          | 70 300               | 42 113          | 42 113             | 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               | 39 626          | 39 626             | 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               | 91 434          | 91 434             | 22 402                                              | 10 198                 | 15 100                 |
| Community Facilities                                                         |     | 6 974           | 13 094          | 27 941          | 61 828               | 81 177          | 81 177             | 17 902                                              | 5 998                  | 10 400                 |
| Halls                                                                        |     | 496             | 59              | 1 436           | 5 475                | 5 122           | 5 122              | 2 750                                               | 250                    | -                      |
| Centres                                                                      |     | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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                | 3 532           | 3 532              | 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                | 10 257          | 10 257             | 4 500                                               | 4 200                  | 4 700                  |
| Indoor Facilities                      |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Outdoor Facilities                     |          | 1 856           | 4 070           | 2 773           | 4 361                | 10 257          | 10 257             | 4 500                                               | 4 200                  | 4 700                  |
| Capital Spares                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <b>Heritage assets</b>                 |          | 276             | 4 070           | 2 087           | -                    | 728             | 728                | 400                                                 | 1 500                  | -                      |
| Monuments                              |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Historic Buildings                     |          | 276             | 4 070           | 2 087           | -                    | 728             | 728                | 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               | 22 272          | 22 272             | 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                | 8 538           | 8 538              | 11 914                                              | 5 700                  | 1 500                  |
| Staff Housing                          |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Social Housing                         |          | -               | 200             | 7 392           | 8 878                | 8 538           | 8 538              | 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                            |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <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>  |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |

| 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> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| 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>303 996</b>  | <b>303 996</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%                | 51.1%           | 51.1%              | 44.4%                                               | 27.9%                  | 31.8%                  |
| <b>Upgrading of Existing Assets as % of deprechn"</b>            |          | 36.0%           | 50.8%           | 91.6%           | 157.4%               | 134.5%          | 134.5%             | 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 |     | 33 256                                              | 47 162                 | 34 283                 |                  |                  |                  |               |
| Vote 3 - INFRASTRUCTURE SERVICES           |     | 445 465                                             | 480 895                | 398 061                |                  |                  |                  |               |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |     | 44 522                                              | 48 513                 | 56 938                 |                  |                  |                  |               |
| 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 |     | 124 731                                             | 108 943                | 133 560                |                  |                  |                  |               |
| Vote 3 - INFRASTRUCTURE SERVICES           |     | 1 408 506                                           | 1 516 385              | 1 748 756              |                  |                  |                  |               |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |     | 574 043                                             | 594 714                | 613 934                |                  |                  |                  |               |
| Vote 5 - CORPORATE SERVICES                |     | 205 701                                             | 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>2 493 852</b>                                    | <b>2 653 730</b>       | <b>2 955 226</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>1 059 788</b>                                    | <b>(299 269)</b>       | <b>(441 689)</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 co-ordinates                         |       |                                                     |                        |                        |
| Parent municipality:<br>List all capital projects grouped by Function |                                                |                |                                |               |                                          |       |                                                     |                        |                        |
| Cemeteries                                                            | Calcutta Memorial Park                         | PC_0252        | Dignified Living               | Ward 18       | 33°55'49.56"S18°52'41.49"E               | 3 043 | –                                                   | –                      |                        |
| Cemeteries                                                            | Vehicle Fleet: Cemeteries                      | PC_0254        | Good Governance and Compliance | WC024         | 33°55'49.56"S18°52'41.49"                | 1 000 | 1 000                                               | –                      |                        |
| Community Development                                                 | Furniture, Tools & Equipment: Comm Devel       | PC_0208        | Good Governance and Compliance | Admin HQ      | -33.9264811,18.8782654                   | 50    | 60                                                  | 70                     |                        |
| Community Development                                                 | Upgrading: Early Childhood Development C       | PC_0193        | Good Governance and Compliance | WC024         | -33.9170526,18.8412271                   | 2 174 | 2 609                                               | 6 500                  |                        |
| Community Services: Library Services                                  | Furniture, Tools & Equipment: Pniel Library    | PC_0210        | Good Governance and Compliance | Admin HQ      | 33°51'10.78"S18°48'34.85"E               | –     | 35                                                  | 20                     |                        |
| Community Services: Library Services                                  | Furniture, Tools and Equipment: Kayamand       | PC_0317        | Good Governance and Compliance | Admin HQ      | 33°54'57.14"S18°50'53.52"E               | –     | 10                                                  | –                      |                        |
| Community Services: Library Services                                  | Library Books                                  | PC_0211        | Good Governance and Compliance | WCO24         | 33°51'10.78"S18°48'34.85"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 S    | PC_0416        | Good Governance and Compliance | WC024         | 33.9285° S, 18.8633° E                   | –     | 400                                                 | –                      |                        |
| Disaster Management                                                   | Re tarring of the Stellenbosch fire station dr | PC_0355        | Safe Valley                    | WC024         | 33.9257° S, 18.8768° E                   | 1 000 | 1 000                                               | –                      |                        |
| Disaster Management                                                   | Vehicle fleet: Disaster Management             | PC_0363        | Safe Valley                    | WC024         | 33.9257° S, 18.8768° E                   | –     | 5 000                                               | –                      |                        |
| Environmental Management: Implementatio                               | Furniture, Tools & Equipment: Air and Noise    | PC_0342        | Good Governance and Compliance | Admin HQ      | 33°55'49.56"S18°52'41.49"E               | –     | –                                                   | 150                    |                        |
| Environmental Management: Implementatio                               | Furniture, Tools & Equipment: Environment      | PC_0240        | Good Governance and Compliance | Admin HQ      | 33°55'49.56"S18°52'41.49"E               | 200   | –                                                   | 250                    |                        |
| Environmental Management: Urban Forestr                               | Design and implement electronic Urban For      | PC_0238        | Green and Sustainable Valley   | WC024         | 33°55'49.56"S18°52'41.49"E               | –     | 500                                                 | –                      |                        |
| Environmental Management: Urban Forestr                               | Fencing :Urban Forestry                        | PC_0319        | Good Governance and Compliance | WC024         | 33°56'11.72"S; 18°51'42.14"E             | 1 500 | –                                                   | –                      |                        |
| Environmental Management: Urban Forestr                               | Furniture, Tools & Equipment: Urban Forest     | PC_0241        | Good Governance and Compliance | Admin HQ      | 33°55'49.56"S18°52'41.49"E               | –     | 2 000                                               | 1 000                  |                        |
| Environmental Management: Urban Forestr                               | 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 Forestr                               | Vehicle Fleet : Urban Foestry                  | PC_0367        | Good Governance and Compliance | WC024         | 33°55'49.56"S18°52'41.49"E               | 1 200 | –                                                   | –                      |                        |
| Fire and Rescue Services                                              | Fire Station - Jamestown                       | PC_0283        | Safe Valley                    | Ward 21       | 33.9825° S, 18.8476° E                   | –     | 3 650                                               | 20 827                 |                        |
| Fire and Rescue Services                                              | Furniture, Tools & Equipment: Fire             | PC_0268        | Good Governance and Compliance | Admin HQ      | 33.9257° S, 18.8768° 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°53'41.30"S19°06'05.59"E               | 200   | 250                                                 | 250                    |                        |
| Halls                                                                 | Upgrading of Halls                             | PC_0215        | Dignified Living               | WC024         | Groendal Hall:33°53'41.30"S19°06'05.59"E | 1 000 | 500                                                 | 500                    |                        |
| Halls                                                                 | Vehicle Fleet: Halls                           | PC_0365        | Good Governance and Compliance | WC024         | 33°55'38.54"S18°52'52.33"E               | 500   | 500                                                 | –                      |                        |
| Law Enforcement and Security                                          | Furniture, Tools & Equipment: Law Enforcem     | PC_0270        | Good Governance and Compliance | Admin HQ      | 33.9312° S, 18.8552° E                   | –     | 200                                                 | 200                    |                        |
| Law Enforcement and Security                                          | Install and Upgrade CCTV/ LPR Cameras In       | 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 Syste     | PC_0272        | Safe Valley                    | WC024         | 33.9312° S, 18.8552° E                   | 2 000 | 1 500                                               | 1 500                  |                        |
| Law Enforcement and Security                                          | K9 Unit                                        | PC_0423        | Safe Valley                    | WC024         | 33°56'11.72"S; 18°51'42.14"E             | 870   | –                                                   | –                      |                        |
| 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                  |                        |



| Function                                      | Project Description                                | Project Number | Own Strategic Objectives       | Ward Location | GPS co-ordinates                          | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|-----------------------------------------------|----------------------------------------------------|----------------|--------------------------------|---------------|-------------------------------------------|------------------------|---------------------------|---------------------------|
| Parks and Cemeteries                          | Beautification of Parks and Cemeteries             | PC_0256        | Green and Sustainable Valley   | WC024         | 33°55'49.56"S18°52'41.49"E                | 1 865                  | 870                       | 1 000                     |
| Parks and Cemeteries                          | Beautification of Parks and Cemeteries             | PC_0256        | Green and Sustainable Valley   | WC024         | 33°55'49.56"S18°52'41.49"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                          | Fencing :Parks and Gardens                         | PC_0257        | Safe Valley                    | WC024         | 33°55'49.56"S18°52'41.49"E                | 870                    | 870                       | 1 000                     |
| Parks and Cemeteries                          | Furniture, Tools & Equipment: Parks & Cem          | 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                  | –                         | –                         |
| 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                          | Upgrading of Parks                                 | PC_0265        | Green and Sustainable Valley   | WC024         | 33°55'49.56"S18°52'41.49"E                | 200                    | –                         | 200                       |
| Parks and Cemeteries                          | Urban Greening: Beautification: Main Route         | 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                     | –                         |
| Sports Grounds and Picnic Sites               | Fencing: Sport Grounds (WC024)                     | PC_0221        | Safe Valley                    | WC024         | La Motte and Wemmershoek Sport Facilities | 1 300                  | 500                       | 500                       |
| Sports Grounds and Picnic Sites               | Furniture, Tools & Equipment: Sports               | PC_0222        | Good Governance and Compliance | Admin HQ      | 33°55'38.54"S18°52'52.33"E                | 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°56'11.72"S; 18°51'42.14"E              | 300                    | 200                       | 200                       |
| Sports Grounds and Picnic Sites               | Recreational Equipment Sport                       | PC_0229        | Valley of Possibility          | WC024         | 33°55'38.54"S18°52'52.33"E                | 100                    | 300                       | 300                       |
| Sports Grounds and Picnic Sites               | Re-Surface of Netball/Tennis Courts                | PC_0230        | Valley of Possibility          | WC024         | 33°56'11.72"S; 18°51'42.14"E              | 400                    | 400                       | 500                       |
| Sports Grounds and Picnic Sites               | Specialized Vehicles: Sports                       | PC_0236        | Dignified Living               | WC024         | 33°55'38.54"S18°52'52.33"E                | 700                    | 1 200                     | 1 200                     |
| Sports Grounds and Picnic Sites               | Upgrade of Sport Facilities                        | PC_0235        | Dignified Living               | WC024         | Klapmuts33°48'44.02"S18°51'54.57"EGroen   | 3 200                  | 3 700                     | 4 200                     |
| Traffic Services                              | Furniture, Tools & Equipment: Traffic Services     | PC_0277        | Good Governance and Compliance | Admin HQ      | 33.9285° S, 18.8633° E                    | 350                    | 200                       | –                         |
| Traffic Services                              | Replacement of vehicles                            | PC_0413        | Safe Valley                    | Ward 12       | 33.9285° S, 18.8633° E                    | 2 500                  | 2 500                     | –                         |
| Traffic Services                              | Specialized Vehicles: Traffic                      | PC_0280        | Good Governance and Compliance | WC024         | 33.9285° S, 18.8633° E                    | –                      | 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 -33.94623576442666, 18.8206    | 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, 18.862    | 1 000                  | 1 500                     | 500                       |
| Information and Communications Technology     | Purchase and Replacement of Computer/s             | PC_0190        | Good Governance and Compliance | Admin HQ      | Coordinate- 33.936370825046104, 18.862    | 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, 18.862    | 2 000                  | 2 000                     | 1 000                     |
| Information and Communications Technology     | Upgrade and Expansion of IT Infrastructure         | PC_0191        | Good Governance and Compliance | Admin HQ      | Coordinate- 33.936370825046104, 18.862    | 2 000                  | 2 000                     | 2 500                     |
| Information and Communications Technology     | Upgrading Communication Network                    | PC_0328        | Safe Valley                    | Admin HQ      | Coordinate- 33.936370825046104, 18.862    | 1 500                  | 2 250                     | 1 100                     |
| Properties and Municipal Building Maintenance | Airconditioners                                    | PC_0192        | Dignified Living               | WC024         | -33.93644332633396, 18.86177855754718     | 200                    | –                         | –                         |
| Properties and Municipal Building Maintenance | Furniture, Tools & Equipment: Property Maintenance | PC_0196        | Good Governance and Compliance | Admin HQ      | -33.93644332633396, 18.86177855754718     | –                      | 250                       | 500                       |
| Properties and Municipal Building Maintenance | Kayamandi: Upgrading of Makapula Hall              | PC_0197        | Dignified Living               | Ward 14       | -33.917071026812, 18.84667236891008       | 500                    | –                         | –                         |
| Properties and Municipal Building Maintenance | La Motte Fire Station                              | PC_0424        | Safe Valley                    | Ward 2        | 33°56'11.72"S; 18°51'42.14"E              | 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         | -33.925699619868446, 18.8825576377184     | 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         | 33.9285° S, 18.8633° E                    | 1 000                  | 7 000                     | 7 000                     |
| Properties and Municipal Building Maintenance | Upgrading and conversion of Fire House to          | 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         | -33.93644332633396, 18.86177855754718     | 300                    | 500                       | 500                       |
| Properties and Municipal Building Maintenance | Upgrading of New Office Space: Ryneveld S          | PC_0207        | Valley of Possibility          | WC024         | -33.936713909167565, 18.8631276967220     | 1 600                  | –                         | –                         |

| Function                                      | Project Description                              | Project Number | Own Strategic Objectives       | Ward Location | GPS co-ordinates                         | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|-----------------------------------------------|--------------------------------------------------|----------------|--------------------------------|---------------|------------------------------------------|------------------------|---------------------------|---------------------------|
| Properties and Municipal Building Maintenance | Upgrading of Office Space: Community Services    | 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 Services | PC_0420        | Valley of Possibility          | Ward 1        | -33.91017488821777, 19.11961708644995    | 2 250                  | 250                       | –                         |
| Properties and Municipal Building Maintenance | Upgrading: Law Enforcement Offices               | PC_0417        | Safe Valley                    | WC024         | -33.932285312997536, 18.8559942745691    | 2 500                  | 2 500                     | –                         |
| Properties and Municipal Building Maintenance | Upgrading: Main Office Complex                   | PC_0419        | Valley of Possibility          | WC024         | -33.93644332633396, 18.86177855754718    | 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                     | –                         |
| 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         | -33.927556, 18.863930-33.958841, 18.853  | 520                    | –                         | –                         |
| Electrical Services                           | Ad-Hoc Provision of Streetlighting               | PC_0044        | Safe Valley                    | WC024         | 18.862091; -33.936386                    | 2 290                  | 2 450                     | 2 622                     |
| Electrical Services                           | Automatic Meter Reader                           | PC_0046        | Green and Sustainable Valley   | WC024         | 18.862091; -33.936386                    | 484                    | 532                       | 586                       |
| Electrical Services                           | Battery Storage systems and rooftop PV for       | PC_0384        | Green and Sustainable Valley   | WC024         | -33.93607363212199, 18.86333367113552    | 3 453                  | –                         | –                         |
| Electrical Services                           | Battery Storage systems and rooftop PV for       | PC_0383        | Green and Sustainable Valley   | WC024         | -33.943771658863994, 18.8257528807370    | 3 000                  | 3 000                     | –                         |
| Electrical Services                           | Bien don 66/11kV substation new                  | PC_0047        | Valley of Possibility          | Ward 3        | 33051'32.20"S18048'29.40"E               | 35 914                 | 45 844                    | 58 200                    |
| Electrical Services                           | Cable Network: Franschhoek                       | PC_0304        | Dignified Living               | Ward 1        | 18.862091; -33.936386                    | 5 000                  | –                         | –                         |
| Electrical Services                           | Cable replacement 66kV                           | PC_0048        | Valley of Possibility          | WC024         | '-33.943235, 18.827207                   | –                      | 11 037                    | 10 800                    |
| Electrical Services                           | Control Room implementation                      | PC_0382        | Green and Sustainable Valley   | WC024         | -33.929391, 18.867112                    | –                      | 300                       | –                         |
| Electrical Services                           | Demand Side Management Geyser Control            | PC_0049        | Green and Sustainable Valley   | WC024         | Widespread                               | 500                    | 3 500                     | 3 500                     |
| Electrical Services                           | Electricity Network: Pniel                       | PC_0050        | Valley of Possibility          | Ward 4        | -33.89112813591087, 18.95754230365397    | 3 500                  | 3 500                     | 3 500                     |
| Electrical Services                           | Electrification INEP                             | PC_0051        | Valley of Possibility          | Ward 1        | 18.862091; -33.936386                    | –                      | 9 037                     | 9 445                     |
| Electrical Services                           | Energy Balancing - Metering and Mini-Subs        | PC_0052        | Valley of Possibility          | WC024         | 18.862091; -33.936386                    | –                      | 500                       | 250                       |
| Electrical Services                           | Furniture, Tools and Equipment: Electrical S     | 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         | Widespread                               | 500                    | –                         | –                         |
| Electrical Services                           | Integrated National Electrification Program      | PC_0288        | Valley of Possibility          | Ward 1        | Widespread                               | –                      | 322                       | 322                       |
| Electrical Services                           | Jan Marais Upgrade: Remove Existing Tx a         | PC_0059        | Valley of Possibility          | WC024         | -33.930148, 18.877606                    | 4 500                  | –                         | –                         |
| Electrical Services                           | Jan Marais Upgrade: Remove Existing Tx a         | PC_0059        | Valley of Possibility          | WC024         | -33.930148, 18.877606                    | 12 400                 | –                         | –                         |
| Electrical Services                           | Northern Extension Bulk Supply                   | PC_0427        | Dignified Living               | Ward 12       | 33°56'11.72"S; 18°51'42.14"E             | 27 000                 | 35 500                    | –                         |
| Electrical Services                           | Kayamandi new substation 11 kV switching         | #N/A           | Dignified Living               | WC024         | 33°56'11.72"S; 18°51'42.14"E             | 25 500                 | 7 200                     | –                         |
| Electrical Services                           | Meter Panels                                     | PC_0063        | Green and Sustainable Valley   | WC024         | 18.862091; -33.936386                    | 250                    | 250                       | 250                       |
| Electrical Services                           | Network Cable Replace 11 Kv                      | PC_0064        | Valley of Possibility          | WC024         | Widespread                               | 3 630                  | 3 993                     | 4 392                     |
| Electrical Services                           | Replace Control Panels 66 kV & Circuit bre       | PC_0065        | Dignified Living               | WC024         | -33.927556, 18.863930-33.958841, 18.853  | 2 500                  | –                         | –                         |
| Electrical Services                           | Replace Ineffective Meters                       | PC_0066        | Green and Sustainable Valley   | WC024         | 18.862091; -33.936386                    | 100                    | 500                       | 403                       |
| Electrical Services                           | SCADA Implementation                             | PC_0385        | Green and Sustainable Valley   | WC024         | -33.958841, 18.853016'-33.930148, 18.877 | 4 000                  | 4 000                     | –                         |
| Electrical Services                           | STB Switchgear (11kV) SF6                        | PC_0069        | Valley of Possibility          | WC024         | 33°56'11.72"S; 18°51'42.14"E             | –                      | –                         | 0                         |
| Electrical Services                           | Streetlights R304                                | PC_0305        | Dignified Living               | WC024         | -33.90030961115573, 18.83871083160085    | 1 000                  | 7 817                     | –                         |
| Electrical Services                           | Substation 66kV equipment ( Jan Marais)          | PC_0401        | Dignified Living               | WC024         | '-33.930148, 18.877606'-33.904105, 18.84 | 1 590                  | 1 458                     | 1 749                     |
| Electrical Services                           | Substation 66kV equipment ( Main s)              | PC_0402        | Dignified Living               | WC024         | '-33.930148, 18.877606'-33.904105, 18.84 | 1 590                  | 1 458                     | 1 749                     |
| Electrical Services                           | Substation 66kV equipment (Golf,)                | PC_0399        | Dignified Living               | WC024         | '-33.930148, 18.877606'-33.904105, 18.84 | 1 590                  | 1 458                     | 1 749                     |

| Function                      | Project Description                            | Project Number | Own Strategic Objectives       | Ward Location | GPS co-ordinates                            | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|-------------------------------|------------------------------------------------|----------------|--------------------------------|---------------|---------------------------------------------|------------------------|---------------------------|---------------------------|
| Electrical Services           | Substation 66kV equipment (Markotter)          | PC_0400        | Dignified Living               | WC024         | '-33.930148, 18.877606'-33.904105, 18.84    | 398                    | 1 458                     | 1 749                     |
| Electrical Services           | Switchgear Substation Blake 2                  | PC_0390        | Valley of Possibility          | Ward 11       | 18.862091; -33.936386                       | 3 500                  | –                         | –                         |
| Electrical Services           | Switchgear Substation Cascade                  | PC_0394        | Valley of Possibility          | WC024         | 18.862091; -33.936386                       | –                      | 4 500                     | –                         |
| Electrical Services           | Switchgear Substation Papegaairand             | PC_0395        | Valley of Possibility          | WC024         | 18.862091; -33.936386                       | –                      | 4 500                     | –                         |
| Electrical Services           | Switchgear Substation 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                     | –                         |
| Electrical Services           | Switchgear Substation Kayamandi                | PC_0392        | Valley of Possibility          | WC024         | 18.862091; -33.936386                       | 3 500                  | –                         | –                         |
| Electrical Services           | System Control Centre & Upgrade Telemetr       | PC_0071        | Dignified Living               | WC024         | Widespread                                  | 4 792                  | 2 506                     | 2 632                     |
| Electrical Services           | Third transformer and associated works 20M     | PC_0072        | Dignified Living               | Ward 11       | '-33.904105, 18.847718                      | –                      | –                         | –                         |
| Electrical Services           | Turnkey - EPC of Hybrid inverter with Batter   | PC_0380        | Green and Sustainable Valley   | WC024         | -33.929276745191444, 18.8674499813110       | 3 210                  | –                         | –                         |
| Electrical Services           | Uninterrupted Power Supply for buildings       | PC_0326        | Safe Valley                    | Admin HQ      | Widespread                                  | –                      | 2 000                     | –                         |
| Electrical Services           | Upgrade transformers at Main substation 7.5M   | PC_0073        | Dignified Living               | WC024         | '-33.943235, 18.827207                      | 18 000                 | 11 300                    | –                         |
| Electrical Services           | Vehicles: Electrical Services                  | PC_0075        | Dignified Living               | WC024         | 18.862091; -33.936386                       | 350                    | –                         | –                         |
| Infrastructure Services       | Furniture, Tools & Equipment: IS               | PC_0025        | Good Governance and Compliance | Admin HQ      | 18.862091; -33.936386                       | 65                     | 115                       | 115                       |
| Project Management Unit (PMU) | Franschhoek Mooiwater 236                      | PC_0327        | Dignified Living               | Ward 20       | 33°53'21"S 19°06'29"E                       | 870                    | 870                       | –                         |
| Project Management Unit (PMU) | Furniture, Tools & Equipment: PMU              | PC_0306        | Dignified Living               | WC024         | 33°56'11.72"S; 18°51'42.14"E                | 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                       |
| Roads and Stormwater          | Adhoc Reconstruction Of Roads (WC024)          | PC_0127        | Valley of Possibility          | WC024         | Roads listed as per conditional assessment  | 2 391                  | 5 000                     | 5 000                     |
| Roads and Stormwater          | Adhoc Reconstruction Of Roads (WC024)          | PC_0127        | Valley of Possibility          | WC024         | Roads listed as per conditional assessment  | 2 609                  | –                         | 3 000                     |
| Roads and Stormwater          | Bridge Assessment and Design - Lacotte R       | PC_0406        | Dignified Living               | Ward 3        | Projects listed as per Stormwater Master Pl | 2 000                  | 4 000                     | 7 000                     |
| Roads and Stormwater          | Bridge Assessment and Design - Stiebeuel       | PC_0407        | Dignified Living               | Ward 3        | Projects listed as per Stormwater Master Pl | 1 700                  | 1 000                     | 1 000                     |
| Roads and Stormwater          | Bridge Assessment and Design Stellenbosch      | PC_0408        | Dignified Living               | Ward 2,3      | Projects listed as per Stormwater Master Pl | 1 500                  | 1 500                     | 500                       |
| Roads and Stormwater          | Devon Valley Roads - Safety Improvements       | PC_0131        | Dignified Living               | Ward 19       | 18.862091; -33.936386                       | 500                    | –                         | –                         |
| Roads and Stormwater          | Furniture, Tools & Equipment: Roads & Sto      | PC_0130        | Good Governance and Compliance | Admin HQ      | 18.862091; -33.936386                       | 100                    | 400                       | 400                       |
| Roads and Stormwater          | Parking Area Upgrades - Stellenbosch           | PC_0135        | Valley of Possibility          | WC024         | 18.862091; -33.936386                       | –                      | 1 000                     | –                         |
| Roads and Stormwater          | Reseal Roads - Franschhoek & Surrounding       | PC_0139        | Dignified Living               | Ward 1        | Roads listed as per conditional assessment  | 1 500                  | 2 000                     | 3 000                     |
| Roads and Stormwater          | Reseal Roads - Klipmuts, Raithby & Surrounding | PC_0136        | Dignified Living               | Ward 18       | Roads listed as per conditional assessment  | 1 000                  | –                         | –                         |
| Roads and Stormwater          | Reseal Roads - Kylemore & Surrounding          | PC_0137        | Dignified Living               | Ward 3        | Roads listed as per conditional assessment  | –                      | 1 500                     | 1 500                     |
| Roads and Stormwater          | Reseal Roads - Stellenbosch & Surrounding      | PC_0138        | Dignified Living               | WC024         | Roads listed as per conditional assessment  | 3 500                  | 5 000                     | 8 000                     |
| Roads and Stormwater          | River Rehabilitation Implementation            | PC_0140        | Dignified Living               | WC024         | Projects listed as per Stormwater Master Pl | 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         | Projects listed as per Stormwater Master Pl | –                      | 500                       | –                         |
| Roads and Stormwater          | Upgrade Stormwater System                      | PC_0291        | Dignified Living               | WC024         | Projects listed as per Stormwater Master Pl | 300                    | 600                       | 400                       |
| Roads and Stormwater          | Upgrade: Lower Dorp Street                     | PC_0409        | Dignified Living               | Ward 11       | SRMP076: Dorp Street                        | 4 000                  | 4 000                     | –                         |
| Roads and Stormwater          | Vehicles Fleet: Roads and Stormwater           | PC_0368        | Good Governance and Compliance | WC024         | 33°56'11.72"S; 18°51'42.14"E                | –                      | 500                       | 500                       |
| Roads and Stormwater          | Wilderbosch Extension to Trumali               | PC_0147        | Valley of Possibility          | Ward 2        | SRMP053: Wildebosch Rd Ext - North          | –                      | 1 500                     | –                         |

| Function                              | Project Description                            | Project Number | Own Strategic Objectives       | Ward Location | GPS co-ordinates                             | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|---------------------------------------|------------------------------------------------|----------------|--------------------------------|---------------|----------------------------------------------|------------------------|---------------------------|---------------------------|
| Roads and Stormwater                  | Wilderbosch Extension to Technopark            | PC_0370        | Valley of Possibility          | Ward 2        | SRMP052: Wildebosch Extension South          | –                      | 2 000                     | 2 000                     |
| Traffic Engineering                   | Adhoc Intersection Improvements                | PC_0310        | Safe Valley                    | WC024         | 33°56'11.72"S; 18°51'42.14"E                 | –                      | –                         | 2 000                     |
| Traffic Engineering                   | Bird Street Dualling - Adam Tas to Kayama      | PC_0148        | Dignified Living               | WC024         | 35°55'19,39" S 18°51'15,78" E                | –                      | 10 000                    | 50 000                    |
| Traffic Engineering                   | Furniture, Tools & Equipment: Traffic Engin    | PC_0150        | Dignified Living               | Admin HQ      | 18.862091; -33.936386                        | 100                    | 150                       | 150                       |
| Traffic Engineering                   | Jamestown Transport Network - School Stre      | PC_0151        | Dignified Living               | Ward 21       | 35°58'58,69" S 18°51'07,00" E                | 16 000                 | –                         | –                         |
| Traffic Engineering                   | Main Road Intersection Improvements: Fran      | PC_0152        | Dignified Living               | Ward 1        | 33°56'11.72"S; 18°51'42.14"E                 | –                      | –                         | 1 500                     |
| Traffic Engineering                   | Main road intersection improvements: Helsh     | PC_0154        | Dignified Living               | Ward 1        | 35°55'18,69" S 18°51'40,34" E                | –                      | –                         | 2 000                     |
| Traffic Engineering                   | Main Road Intersection Improvements: R44       | PC_0155        | Dignified Living               | WC024         | 35°55'58,23" S 18°51'09,96" E                | 1 500                  | 3 000                     | 2 000                     |
| Traffic Engineering                   | Main Road Intersection Improvements: Stra      | PC_0156        | Dignified Living               | Ward 10       | 35°56'13,69" S 18°51'05,14" E                | 17 000                 | 24 943                    | –                         |
| Traffic Engineering                   | Pedestrian Crossing Implementation             | PC_0158        | Safe Valley                    | WC024         | 18.862091; -33.936386                        | 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         | Projects as listed in the Road Safety Master | 500                    | 1 000                     | 500                       |
| Traffic Engineering                   | Road Upgrades at School Precincts              | PC_0311        | Dignified Living               | WC024         | 35°56'47,98" S 18°51'36,96" E                | 500                    | 500                       | 500                       |
| Traffic Engineering                   | Specialized Equipment: Roadmarking Mach        | PC_0162        | Good Governance and Compliance | WC024         | 18.862091; -33.936386                        | –                      | 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 Program         | PC_0164        | Safe Valley                    | WC024         | Projects as listed in the Road Safety Master | 1 000                  | –                         | –                         |
| Traffic Engineering                   | Traffic Signal Control: Installation and Upgra | PC_0165        | Safe Valley                    | WC024         | 18.862091; -33.936386                        | 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                     |
| Traffic Engineering                   | Universal Access Implementation                | PC_0167        | Safe Valley                    | WC024         | -33.94244; 1 8.83 250                        | 300                    | –                         | –                         |
| Transport Planning                    | Adam Tas - Corridor Transport                  | PC_0169        | Safe Valley                    | Ward 11       | 18.862091; -33.936386                        | 1 500                  | 1 000                     | –                         |
| Transport Planning                    | Adam Tas - Technopark Link Road                | PC_0168        | Safe Valley                    | WC024         | SRMP002: Portion Western Bypass              | 3 998                  | 5 000                     | 25 000                    |
| Transport Planning                    | Bicycle Lockup Facilities                      | PC_0170        | Safe Valley                    | Ward 11       | 18.862091; -33.936386                        | 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                    | Comprehensive Integrated Transport Plan        | PC_0171        | Good Governance and Compliance | WC024         | 18.862091; -33.936386                        | 570                    | 597                       | 623                       |
| Transport Planning                    | Cycle Plan - Design & Implementation           | PC_0173        | Safe Valley                    | WC024         | Projects as listed in the NMT Master Plan    | 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 Implementation         | PC_0177        | Safe Valley                    | WC024         | Projects as listed in the NMT Master Plan    | 2 000                  | –                         | 2 000                     |
| Transport Planning                    | Non-Motorised Transport Plan                   | PC_0352        | Safe Valley                    | WC024         | 18.862091; -33.936386                        | 2 000                  | –                         | 1 000                     |
| Transport Planning                    | Park and Ride (Transport Interchange)          | PC_0178        | Safe Valley                    | WC024         | Park and Ride Study underway                 | –                      | 2 000                     | 5 000                     |
| Transport Planning                    | Provision of Bulk Parking Planning & Develo    | PC_0313        | Safe Valley                    | WC024         | 18.862091; -33.936386                        | 500                    | –                         | –                         |
| Transport Planning                    | Public Transport Facilities (taxi ranks) new   | PC_0428        | Safe Valley                    | WC024         | 33°56'11.72"S; 18°51'42.14"E                 | 500                    | 500                       | –                         |
| Transport Planning                    | Public Transport Facilities (Taxi Ranks) Adh   | PC_0314        | Safe Valley                    | Ward 1        | 18.862091; -33.936386                        | 500                    | 500                       | –                         |
| Transport Planning                    | Public Transport Infrastructure ( Public Tran  | 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 Fa     | 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         | Projects as listed in the NMT Master Plan    | 200                    | –                         | –                         |
| Waste Management: Solid Waste Managen | Expansion of the landfill site (New cells)     | PC_0026        | Green and Sustainable Valley   | WC024         | 33°56'24.44"S; 18°49'11.43"E                 | –                      | 23 000                    | –                         |
| Waste Management: Solid Waste Managen | Furniture, Tools & Equipment: Solid Waste      | PC_0029        | Dignified Living               | Admin HQ      | 33°56'24.44"S; 18°49'11.43"E                 | 50                     | 50                        | 50                        |
| Waste Management: Solid Waste Managen | Landfill Gas To Energy                         | PC_0031        | Green and Sustainable Valley   | WC024         | 33°56'24.44"S; 18°49'11.43"E                 | –                      | 2 000                     | –                         |



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|-------------------------------------------|------------------------------------------------------------|----------------|--------------------------------|--------------------------------|------------------------------|------------------------|---------------------------|---------------------------|
| Waste Management: Solid Waste Management  | Major Drop-Offs: Construction - Franschoek                 | PC_0032        | Green and Sustainable Valley   | Ward 1                         | 33°53'38.65"S; 19° 4'45.70"E | 1 000                  | 5 000                     | –                         |
| Waste Management: Solid Waste Management  | Major Drop-offs: Construction - Klapmuts                   | PC_0033        | Green and Sustainable Valley   | Ward 18                        | 33°48'24.43"S; 18°51'18.34"E | 7 142                  | 2 000                     | –                         |
| Waste Management: Solid Waste Management  | Mini Waste drop-off facilities                             | PC_0351        | Green and Sustainable Valley   | WC024                          | 33°56'11.72"S; 18°51'42.14"E | 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°56'24.44"S; 18°49'11.43"E | 500                    | 4 300                     | 1 000                     |
| Waste Management: Solid Waste Management  | Waste containers                                           | PC_0369        | Green and Sustainable Valley   | WC024                          | 33°56'11.72"S; 18°51'42.14"E | 200                    | 200                       | –                         |
| Waste Management: Solid Waste Management  | Waste Minimization Projects                                | PC_0041        | Green and Sustainable Valley   | WC024                          | 33°56'11.72"S; 18°51'42.14"E | –                      | –                         | 500                       |
| Water and Wastewater Services: Sanitation | Compilation of Water Service Development                   | PC_0108        | Good Governance and Compliance | WC024                          | 33°56'11.72"S; 18°51'42.14"E | 1 000                  | 815                       | 500                       |
| Water and Wastewater Services: Sanitation | Construction of New Dwarsriver Sewer Pump Station          | PC_0404        | Dignified Living               | Pniel, Lanquedoc, Johannesburg | 33°53'27.9 18°57'50.7"E      | 1 500                  | 15 000                    | 10 000                    |
| Water and Wastewater Services: Sanitation | Construction of New Dwarsriver Sewer Pump Station          | PC_0404        | Dignified Living               | Pniel, Lanquedoc, Johannesburg | 33°53'27.9 18°57'50.7"E      | –                      | –                         | 10 000                    |
| Water and Wastewater Services: Sanitation | Extension Of WWTW: Stellenbosch                            | PC_0112        | Dignified Living               | Ward 11                        | 33°56'39.2 18°49'31.0"E      | –                      | –                         | 36 250                    |
| Water and Wastewater Services: Sanitation | Furniture, Tools & Equipment: Sanitation                   | PC_0114        | Dignified Living               | Admin HQ                       | 33°56'11.72"S; 18°51'42.14"E | 200                    | 400                       | 500                       |
| Water and Wastewater Services: Sanitation | Pond rehabilitation and pond pumping system                | PC_0338        | Dignified Living               | WC024                          | 33°56'11.72"S; 18°51'42.14"E | 250                    | 4 100                     | –                         |
| Water and Wastewater Services: Sanitation | Refurbish Plant & Equipment - Raithby WWTP                 | PC_0113        | Dignified Living               | WC024                          | 34°01'42.9 18°47'38.4"E      | 1 000                  | 8 000                     | –                         |
| 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 | 10 000                 | 5 000                     | 5 000                     |
| Water and Wastewater Services: Sanitation | Specialized Vehicles: Sanitation                           | PC_0106        | Dignified Living               | WC024                          | 18.862091; -33.936386        | 3 000                  | 3 000                     | 3 000                     |
| Water and Wastewater Services: Sanitation | Update Sewer Masterplan                                    | PC_0107        | Good Governance and Compliance | WC024                          | 33°56'11.72"S; 18°51'42.14"E | 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                   | PC_0405        | Dignified Living               | Pniel, Lanquedoc, Johannesburg | 33°53'27.9 18°57'50.7"E      | –                      | 2 000                     | 2 000                     |
| Water and Wastewater Services: Sanitation | Upgrade of WWTW Wemmershoek                                | PC_0111        | Dignified Living               | Ward 1                         | 33°52'30.9 19°02'12.9"E      | 1 000                  | –                         | –                         |
| Water and Wastewater Services: Sanitation | Upgrade of WWTW: Klapmuts                                  | PC_0110        | Dignified Living               | Ward 18                        | 33°48'12.5 18°51'31.7"E      | 3 949                  | 2 500                     | 12 500                    |
| Water and Wastewater Services: Sanitation | Upgrade of WWTW: Klapmuts                                  | PC_0110        | Dignified Living               | Ward 18                        | 33°48'12.5 18°51'31.7"E      | 26 324                 | –                         | 17 500                    |
| Water and Wastewater Services: Sanitation | Vehicles: Sanitation                                       | PC_0126        | Good Governance and Compliance | WC024                          | 18.862091; -33.936386        | 1 000                  | –                         | 1 250                     |
| Water and Wastewater Services: Sanitation | Vlottenburg Outfall Sewer: Construction of Treatment Plant | PC_0337        | Dignified Living               | WC024                          | 33°56'11.72"S; 18°51'42.14"E | 50                     | –                         | –                         |
| Water and Wastewater Services: Water      | Bulk Water Supply Pipe and Reservoir: Stellenbosch         | PC_0080        | Valley of Possibility          | Ward 13                        | 33°55'29.7"S 18°53'19.4"E    | 28 282                 | 8 000                     | –                         |
| Water and Wastewater Services: Water      | Bulk Water Supply Pipe and Reservoir: Stellenbosch         | PC_0080        | Valley of Possibility          | Ward 13                        | 33°55'29.7"S 18°53'19.4"E    | 2 609                  | –                         | –                         |
| Water and Wastewater Services: Water      | Bulk Water Supply Pipe: Cloetessville/ Idas Valley         | PC_0079        | Valley of Possibility          | Ward 6                         | 33°54'15.6 18°51'17.7"E      | 11 700                 | –                         | –                         |
| Water and Wastewater Services: Water      | Bulk Water Supply Pipe: Cloetessville/ Idas Valley         | PC_0079        | Valley of Possibility          | Ward 6                         | 33°54'15.6 18°51'17.7"E      | 12 300                 | –                         | –                         |
| Water and Wastewater Services: Water      | Bulk Water Upgrades Franschoek                             | PC_0084        | Valley of Possibility          | Ward 1                         | 33°54'37.1 19°08'22.9"E      | 500                    | –                         | –                         |
| Water and Wastewater Services: Water      | Chlorination Installation: Upgrade                         | PC_0085        | Valley of Possibility          | WC024                          | 33°56'11.72"S; 18°51'42.14"E | 500                    | –                         | –                         |
| Water and Wastewater Services: Water      | Dwarsriver Bulk Supply Augmentation and Treatment          | 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                       | 18.862091; -33.936386        | 200                    | 200                       | 250                       |
| Water and Wastewater Services: Water      | New Reservoir & Pipeline: Vlottenburg                      | PC_0089        | Dignified Living               | Ward 20                        | 33°57'31.4 18°46'29.6"E      | 15 985                 | 11 690                    | –                         |
| Water and Wastewater Services: Water      | New Reservoir & Pipeline: Vlottenburg                      | PC_0089        | Dignified Living               | Ward 20                        | 33°57'31.4 18°46'29.6"E      | –                      | 6 310                     | –                         |
| Water and Wastewater Services: Water      | Reservoirs and Dam Safety                                  | PC_0091        | Dignified Living               | WC024                          | WC024                        | 1 250                  | 2 000                     | –                         |
| Water and Wastewater Services: Water      | Reservoirs and Dam Safety                                  | PC_0091        | Dignified Living               | WC024                          | WC024                        | –                      | –                         | 3 000                     |
| Water and Wastewater Services: Water      | Specialized Vehicles: Water                                | PC_0092        | Good Governance and Compliance | WC024                          | 18.862091; -33.936386        | 3 000                  | 3 000                     | 6 000                     |
| Water and Wastewater Services: Water      | Uniepark & Helshoogte Storage and Supply                   | PC_0332        | Dignified Living               | WC024                          | 33°55'29.7 18°53'19.4"E      | 1 000                  | 1 000                     | –                         |

| Function                                                               | Project Description                         | Project Number | Own Strategic Objectives       | Ward Location                               | GPS co-ordinates                        | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|------------------------------------------------------------------------|---------------------------------------------|----------------|--------------------------------|---------------------------------------------|-----------------------------------------|------------------------|---------------------------|---------------------------|
| Water and Wastewater Services: Water                                   | Update Water Masterplan                     | PC_0093        | Dignified Living               | WC024                                       | 33°56'11.72"S; 18°51'42.14"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                                   | Upgrade of IdasValley WTP                   | PC_0403        | Dignified Living               | Stellenbosch,Idasvalley, Kayamandi, Vlotter | 33°55'29.7 18°53'19.4"E                 | 1 500                  | 4 035                     | 10 000                    |
| Water and Wastewater Services: Water                                   | Upgrade of IdasValley WTP                   | PC_0403        | Dignified Living               | Stellenbosch,Idasvalley, Kayamandi, Vlotter | 33°55'29.7 18°53'19.4"E                 | –                      | 35 965                    | –                         |
| Water and Wastewater Services: Water                                   | Vehicles: Water                             | PC_0095        | Good Governance and Compliance | WC024                                       | 18.862091; -33.936386                   | 3 000                  | 2 000                     | 750                       |
| Water and Wastewater Services: Water                                   | Water Conservation & Demand Manageme        | PC_0096        | Good Governance and Compliance | WC024                                       | 33°56'11.72"S; 18°51'42.14"E            | 2 000                  | 2 500                     | –                         |
| Water and Wastewater Services: Water                                   | Water Conservation & Demand Manageme        | PC_0096        | Good Governance and Compliance | WC024                                       | 33°56'11.72"S; 18°51'42.14"E            | –                      | –                         | 3 000                     |
| 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                                   | Waterpipe Replacement                       | PC_0100        | Dignified Living               | WC024                                       | 33°56'11.72"S; 18°51'42.14"E            | –                      | –                         | –                         |
| Municipal Manager                                                      | Furniture, Tools & Equipment: MM            | PC_0001        | Good Governance and Compliance | Admin HQ                                    | 33.9323° S, 18.8587° E and33.9369794,18 | 60                     | 60                        | 60                        |
| Building Control                                                       | Furniture, Tools & Equipment: Building Con  | PC_0343        | Dignified Living               | Admin HQ                                    | 18.862091; -33.936386                   | 150                    | 150                       | 180                       |
| Development Planning                                                   | Furniture, Tools and Equipment: Spatial Pla | 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                                    | 18.865 ; -33.939                        | 1 613                  | 538                       | –                         |
| Housing Administration                                                 | Flats: Interior Upgrading - Kayamandi       | PC_0195        | Dignified Living               | WC024                                       | 33°55'13.7"S 18°50'54.4"E               | 6 300                  | 4 700                     | –                         |
| Housing Administration                                                 | Furniture, Tools & Equipment: Housing Adm   | PC_0301        | Dignified Living               | Ward 4                                      | Admin HQ                                | 170                    | 180                       | 190                       |
| Housing Administration                                                 | Kayamandi Hostels                           | PC_0373        | Dignified Living               | WC024                                       | 33°55'13.7"S 18°50'54.4"E               | 1 614                  | –                         | –                         |
| Housing Administration                                                 | Upgrading of Flats: General                 | PC_0359        | Dignified Living               | WC024                                       | 18.862091; -33.936386                   | 3 000                  | –                         | –                         |
| Housing Administration                                                 | Upgrading of Lapland waste water            | PC_0376        | Dignified Living               | Ward 10                                     | 33°55'40.0"S 18°51'38.6"E               | 4 000                  | 2 000                     | –                         |
| Housing Administration                                                 | Vehicles fleet : Housing Administration     | PC_0375        | Good Governance and Compliance | WC024                                       | 18.862091; -33.936386                   | 1 000                  | –                         | –                         |
| Housing Development                                                    | Adam Tas Corridor Precinct 10               | PC_0014        | Dignified Living               | Ward 12                                     | 33°54'53"S 18°50'12"E                   | –                      | 8 696                     | 20 000                    |
| Housing Development                                                    | Erf 7001 Cloeteville (380) FLISP            | PC_0003        | Dignified Living               | Ward 17                                     | 33°54'14"S 18°51'19"E                   | 6 957                  | 6 957                     | –                         |
| Housing Development                                                    | Furniture, Tools & Equipment: Housing Dev   | PC_0010        | Good Governance and Compliance | Admin HQ                                    | 18.862091; -33.936386                   | 150                    | 80                        | 85                        |
| Housing Development                                                    | Housing projects                            | PC_0348        | Dignified Living               | WC024                                       | 33°56'11.72"S; 18°51'42.14"E            | 320                    | 330                       | 340                       |
| Housing Development                                                    | ISSP Kayamandi                              | PC_0350        | Dignified Living               | Ward 12                                     | 33°55'30"S 18°50'47"E (Enkanini)        | –                      | 435                       | –                         |
| Housing Development                                                    | Jamestown: Housing (Phase 2 & 3)            | PC_0011        | Dignified Living               | Ward 21                                     | 33°58'59"S 18°50'40"E (Farm 527/7 — Pha | 4 348                  | 13 913                    | –                         |
| Housing Development                                                    | Klapmuts La Rochelle (100)                  | PC_0015        | Dignified Living               | Ward 18                                     | 33°48'50"S 18°52'08"E                   | 330                    | 2 609                     | 3 130                     |
| Housing Development                                                    | La Motte Old Forest Station (±430 services  | PC_0016        | Dignified Living               | Ward 2                                      | 33°53'39"S 19°04'14"E (Farm 1339)33°53' | –                      | 3 261                     | 6 522                     |
| IHS: Informal Settlements                                              | Access to Basic Services                    | PC_0360        | Dignified Living               | WC024                                       | 18.862091; -33.936386                   | 1 000                  | 1 000                     | 1 500                     |
| IHS: Informal Settlements                                              | Furniture, Tools & Equipment: Informal Sett | PC_0377        | Dignified Living               | WC024                                       | 18.862091; -33.936386                   | 50                     | 50                        | 51                        |
| IHS: Informal Settlements                                              | Emergency Housing                           | PC_0429        | Dignified Living               | WC024                                       | 33°56'11.72"S; 18°51'42.14"E            | 2 000                  | 2 000                     | 2 000                     |
| Town Planning                                                          | Furniture, Tools & Equipment: Town Plannin  | PC_0346        | Dignified Living               | Admin HQ                                    | 18.862091; -33.936386                   | 95                     | 100                       | 110                       |
| <b>Parent Capital expenditure</b>                                      |                                             |                |                                |                                             |                                         | –                      | –                         | –                         |
| <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 A</b><br>Water project A                                     |                                             |                |                                |                                             |                                         |                        |                           |                           |

| Function                          | Project Description | Project Number | Own Strategic Objectives | Ward Location | GPS co-ordinates | Budget Year<br>2026/27 | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
|-----------------------------------|---------------------|----------------|--------------------------|---------------|------------------|------------------------|---------------------------|---------------------------|
| Entity B<br>Electricity project B |                     |                |                          |               |                  |                        |                           |                           |
| Entity Capital expenditure        |                     |                |                          |               |                  | -                      | -                         | -                         |
| Total Capital expenditure         |                     |                |                          |               |                  | 579 302                | 610 030                   | 520 771                   |

#### References

Must reconcile with Budgeted Capital Expenditure

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

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

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

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

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

(0) (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 co-ordinates     | Original Budget | Full Year Forecast                                  | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Parent municipality:                          |                                                           |              |                                |                                                   |                      |                 |                                                     |                     |                        |                        |
| List all capital projects grouped by Function |                                                           |              |                                |                                                   |                      |                 |                                                     |                     |                        |                        |
| 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     | PC_0380      | Green and Sustainable Valley   | 18.867449981311022                                | 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: Vlotenburg                      | 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 (WSMP)      | 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 | 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     | Vlotenburg Outfall Sewer: Construction of Digtebuis       | PC_0337      | Dignified Living               | WC024                                             | –                    | 587             | 504                                                 | –                   | –                      | –                      |
| Roads and Stormwater                          | Bridge Assessment and Design - Stiebeul River             | PC_0407      | Dignified Living               | Stormwater Master Plan                            | 1 500                | 500             | 700                                                 | –                   | 1 000                  | –                      |
| Roads and Stormwater                          | Bridge Assessment and Design Stellenbosch and Klapmuts    | PC_0408      | Dignified Living               | Stormwater Master Plan                            | 1 500                | 500             | 3 000                                               | –                   | 500                    | –                      |
| Roads and Stormwater                          | River Rehabilitation Implementation                       | PC_0140      | Dignified Living               | Projects listed as per Stormwater Management Plan | 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 - I                    | 1 500                | 600             | 1 500                                               | –                   | –                      | –                      |
| Roads and Stormwater                          | Wilderbosch Extension to Technopark                       | PC_0370      | Valley of Possibility          | SRMP052: Wildebosch Extension                     | –                    | –               | –                                                   | 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           | 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 / Meridale       | 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 / A           | 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 Hall              | PC_0420      | Valley of Possibility          | -33.91017488821777, 19.119617                     | 800                  | 300             | 2 250                                               | 250                 | –                      | –                      |
| Properties and Municipal Building Maintenance | Structural Maintenance/Upgrade: Beltana                   | PC_0201      | Valley of Possibility          | -33.925699619868446, 18.88265                     | 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, 18.86312                     | 1 500                | 280             | 2 800                                               | 500                 | –                      | –                      |
| Cemeteries                                    | Calcatta Memorial Park                                    | PC_0252      | Dignified Living               | 33°55'49.56"S18°52'41.49"E                        | 48 821               | 56 821          | 3 500                                               | –                   | –                      | –                      |



| R thousand                                                             |                               |                | Own Strategic Objectives       | GPS co-ordinates       | Current Year 2025/26 |                    | 2026/27 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------|-------------------------------|----------------|--------------------------------|------------------------|----------------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Function                                                               | Project name                  | Project number |                                |                        | Original Budget      | Full Year Forecast | Budget Year 2026/27                                 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| 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                  | –                      |
| <b>Entities:</b><br><i>List all capital projects grouped by Entity</i> |                               |                |                                |                        |                      |                    |                                                     |                        |                        |
| <b>Entity Name</b><br><i>Project name</i>                              |                               |                |                                |                        |                      |                    |                                                     |                        |                        |

#### 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<br>2             | 2026/27 Medium Term Revenue & Expenditure Framework |                           |                           |
|----------------------------------------------------------------------------------------|-----|---------------------------------------|----------------|--------------------------------|-----------------------------------------------------|---------------------------|---------------------------|
|                                                                                        |     |                                       |                |                                | Budget Year<br>2026/27                              | Budget Year<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                                                             | 4   |                                       |                |                                |                                                     |                           |                           |
| Parent municipality:<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 Manager, Town Secretary and Chief Executive                                  |     | 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 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| 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-ordination |              | RnM P: Furniture and Office Equipment                 | PO_0064        | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Communication and Development                         | PO_0139        | Good Governance and Compliance | 318                                                 | 337                       | 349                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | RnM C: Furniture and Office Equipment                 | PO_0054        | Good Governance and Compliance | 11                                                  | 12                        | 12                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | IDP/ Budget/ SDF Public Participation Meetings        | PO_0086        | Good Governance and Compliance | 276                                                 | 292                       | 302                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 19                                                  | 19                        | 20                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 13                                                  | 13                        | 13                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 2                         |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 9                                                   | 9                         | 10                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 319                                                 | 341                       | 365                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 28                                                  | 30                        | 32                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 118                                                 | 126                       | 135                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordination |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 147                                                 | 157                       | 168                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| Marketing, Customer Relations, Publicity and Media Co-ordination | 4   | Employee related Cost        | PO_0149        | Good Governance and Compliance | 196                                                 | 209                       | 224                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 22                                                  | 23                        | 25                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 47                                                  | 51                        | 54                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Employee related Cost        | PO_0149        | Good Governance and Compliance | 1 833                                               | 1 961                     | 2 098                     |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Transport Assets             | PO_0190        | Dignified Living               | 32                                                  | 33                        | 34                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 16                                                  | 17                        | 17                        |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 318                                                 | 337                       | 347                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 424                                                 | 449                       | 463                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 106                                                 | 112                       | 116                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | Municipal Running Cost       | PO_MUN         | Good Governance and Compliance | 424                                                 | 449                       | 463                       |
| Marketing, Customer Relations, Publicity and Media Co-ordination |     | 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                         |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                     | 4   |                                                       |                |                                |                                                     |                           |                           |
| 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                         |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| 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 City Engineer |              | Local Economic Development:Project Implementation     | PO_0122        | Good Governance and Compliance | 608                                                 | 610                       | 632                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Risk Management                                       | PO_0142        | Good Governance and Compliance | 2 051                                               | 2 052                     | 2 129                     |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Research and Development                              | PO_0134        | Good Governance and Compliance | 145                                                 | 148                       | 153                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 28                                                  | 28                        | 29                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | RnM P: Other Assets: Housing: Capital Spares          | PO_0066        | Dignified Living               | 43                                                  | 44                        | 46                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | 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 City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 124                                                 | 126                       | 130                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 56                                                  | 57                        | 59                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 69                                                  | 71                        | 73                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 17                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 17                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 42                                                  | 43                        | 44                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 18                                                  | 18                        | 19                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 13                                                  | 14                        | 14                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 257                                                 | 262                       | 270                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 31                                                  | 31                        | 32                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 1 511                                               | 1 617                     | 1 730                     |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 279                                                 | 298                       | 319                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 31                                                  | 33                        | 35                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 19                                                  | 20                        | 21                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 68                                                  | 73                        | 78                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 318                                                 | 340                       | 364                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 3                                                   | 3                         | 4                         |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 0                                                   | 0                         | 0                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 5 173                                               | 5 535                     | 5 923                     |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 72                                                  | 77                        | 83                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 34                                                  | 36                        | 39                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 232                                                 | 246                       | 261                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 303                                                 | 324                       | 346                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 13                                                  | 14                        | 15                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 67                                                  | 72                        | 77                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 239                                                 | 256                       | 274                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 549                                                 | 588                       | 629                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                 | PO_0149        | Good Governance and Compliance | 25                                                  | 26                        | 28                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 37                                                  | 38                        | 38                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Transport Assets                                      | PO_0190        | Dignified Living               | 26                                                  | 27                        | 28                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 31                                                  | 32                        | 33                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 847                                                 | 864                       | 881                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Staff recognition or achievement awards and functions | PO_0114        | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Retirement Achievements and Awards                    | PO_0116        | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 112                                                 | 114                       | 117                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 17                                                  | 17                        | 17                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 6                                                   | 7                         | 7                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Workshops, Seminars and Subject Matter Training       | PO_0084        | Good Governance and Compliance | 27                                                  | 27                        | 28                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 9                                                   | 9                         | 9                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 3                                                   | 3                         | 3                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 21                                                  | 21                        | 22                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                | PO_MUN         | Good Governance and Compliance | 8                                                   | 8                         | 8                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Feasibility Studies                                   | PO_0140        | Good Governance and Compliance | 13                                                  | 14                        | 14                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | RnM P: Transport Assets                                                  | PO_0059        | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 1                                                   | 1                         | 1                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 10                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 8 389                                               | 8 976                     | 9 604                     |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 65                                                  | 69                        | 74                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 101                                                 | 108                       | 116                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 174                                                 | 185                       | 196                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 629                                                 | 673                       | 720                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2                                                   | 3                         | 3                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 126                                                 | 135                       | 145                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 804                                                 | 861                       | 921                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 1 459                                               | 1 561                     | 1 670                     |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 44                                                  | 47                        | 51                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | RECORD MANAGEMENT (LAND USE MANAGEMENT)                                  | EPWP070        | Dignified Living               | 75                                                  |                           |                           |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 100                                                 | 100                       | 100                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 2                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Transport Assets                                                         | PO_0190        | Dignified Living               | 125                                                 | 130                       | 135                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 11                                                  | 11                        | 11                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 14                                                  | 6                         | 6                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Workshops, Seminars and Subject Matter Training                          | PO_0084        | Good Governance and Compliance | 108                                                 | 110                       | 113                       |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 62                                                  | 64                        | 65                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 16                                                  | 16                        | 16                        |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 5                                                   | 5                         | 5                         |
| Town Planning, Building Regulations and Enforcement, and City Engineer |              | 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                     |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                 |                |                                |                                                     |                           |                           |
| 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                       |
| 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                        | –                         |
| Project Management Unit            |     | TENDER ADMINISTRATION FOR ELECTRICAL SERVICES   | EPWP075        | Dignified Living               | 149                                                 |                           | 254 599                   |
| 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                       |                           |
| Project Management Unit            |     | Municipal Running Cost                          | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                            | 4   |                                                                           |                |                                |                                                     |                           |                           |
| 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 | 5 406                                               | 7 040                     | –                         |
| Solid Waste Disposal (Landfill Sites) |     | Finance Charges                                                           | PO_0155        | Good Governance and Compliance | 9 172                                               | 9 631                     | 10 113                    |
| Solid Waste Disposal (Landfill Sites) |     | Municipal Running Cost                                                    | PO_MUN         | 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                         |
| 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                     |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                                    |                |                                |                                                     |                           |                           |
| 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                       |
| 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                        |     | Gains or Losses                                                                    | PD-0032        | Good Governance and Compliance | 1 146                                               | 1 174                     | 1 198                     |
| Electricity                        |     | Finance Charges                                                                    | PO_0155        | Good Governance and Compliance | 16 053                                              | 27 097                    | 79 090                    |
| 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                        |     | Gains or Losses                                                                    | PD-0032        | Good Governance and Compliance | (190)                                               | (194)                     | (200)                     |
| 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 Equip | PO_0014        | Dignified Living               | 2 064                                               | 2 106                     | 2 179                     |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                                      |                |                                |                                                     |                           |                           |
| Electricity                        |     | RnM C: Information and Communication Infrastructure: Core Layers: Electrical Equip   | 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                        |
| 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 | 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                          |                |                                |                                                     |                           |                           |
| 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                       |
| 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                |     | Gains or Losses                                                          | PD-0032        | Good Governance and Compliance | 11 231                                              | 11 511                    | 11 857                    |
| 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                     |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                          |                |                                |                                                     |                           |                           |
| 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                     |
| Solid Waste Removal                |     | Gains or Losses                                                          | PD-0032        | Good Governance and Compliance | (1 110)                                             | (1 138)                   | (1 172)                   |
| 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                         |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                        | 4   |                                                             |                |                                |                                                     |                           |                           |
| 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                     |
| 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                     |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                               |                |                                |                                                     |                           |                           |
| Roads                              |     | RnM C: Roads Infrastructure: Road Furniture: Road Furniture                   | PO_0037        | Dignified Living               | 59                                                  | 60                        | 62                        |
| 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                         |
| 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                         |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| 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                                             |              | Gains or Losses                                                               | PD-0032        | Good Governance and Compliance | 7 570                                               | 7 759                     | 7 992                     |
| Sewerage                                             |              | Finance Charges                                                               | PO_0155        | Good Governance and Compliance | 21 536                                              | 20 880                    | –                         |
| 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                                             |              | Gains or Losses                                                               | PD-0032        | Good Governance and Compliance | (960)                                               | (984)                     | (1 013)                   |
| 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                       |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                               |                |                                |                                                     |                           |                           |
| 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                        |
| 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                     |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                               |                |                                |                                                     |                           |                           |
| 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                       |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                            |                |                                |                                                     |                           |                           |
| 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                        |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| <b>R thousand</b>                     | <b>4</b> |                                                                 |                |                                |                                                     |                           |                           |
| 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                        |
| 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                     |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| Water Treatment                                      |              | Employee related Cost                                                     | PO_0149        | Good Governance and Compliance | 78                                                  | 84                        | 89                        |
| 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                        |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                 |                |                                |                                                     |                           |                           |
| 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                       |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                           | 4   |                                                                 |                |                                |                                                     |                           |                           |
| 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                   |     | Gains or Losses                                                 | PD-0032        | Good Governance and Compliance | 17 094                                              | 17 521                    | 18 047                    |
| Water Distribution                   |     | GENERAL HOUSEKEEPING OF WATER TREATMENT, WASTEWATER TREATME     | EPWP076        | Dignified Living               | 800                                                 |                           |                           |
| Water Distribution                   |     | Finance Charges                                                 | PO_0155        | Good Governance and Compliance | 20 464                                              | 22 742                    | –                         |
| 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                    |
| 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                       |
| 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                       |
| 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                        |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| 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                         |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                           | 4   |                                                 |                |                                |                                                     |                           |                           |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                           | 4   |                                                       |                |                                |                                                     |                           |                           |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| <b>R thousand</b>                  | <b>4</b> |                                                 |                |                                |                                                     |                           |                           |
| 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                       |
| 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                         |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                        | 4   |                                                                     |                |                                |                                                     |                           |                           |
| 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                        |
| 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                       |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                 |                |                                |                                                     |                           |                           |
| 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                       |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                          |                |                                |                                                     |                           |                           |
| Property Services                  |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 527                                                 | 537                       | 554                       |
| 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                        |
| 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                     |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                             |                |                                |                                                     |                           |                           |
| 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                        |
| 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                        |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                            | 4   |                                                       |                |                                |                                                     |                           |                           |
| 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                       |
| 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            | 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                    | 4   |                                                       |                |                                |                                                     |                           |                           |
| 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                        |
| 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                     |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                    | 4   |                                                                          |                |                                |                                                     |                           |                           |
| 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                        |
| Cemeteries, Funeral Parlours and Crematoriums |     | 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                    | 4   |                                                                          |                |                                |                                                     |                           |                           |
| 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                        |
| 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                        |
| Biodiversity and Landscape                    |     | Employee related Cost                                                    | PO_0149        | Good Governance and Compliance | 2                                                   | 2                         | 2                         |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| 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                       |
| 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                        |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                     |                |                                |                                                     |                           |                           |
| 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                         |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                          |                |                                |                                                     |                           |                           |
| 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                        |
| 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                       |
| #N/A                               |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 24                                                  | 30                        | 35                        |
| #N/A                               |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 2                                                   | 2                         | 3                         |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                          |                |                                |                                                     |                           |                           |
| #N/A                               |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 6                                                   | 6                         | 6                         |
| #N/A                               |     | Municipal Running Cost                                                   | PO_MUN         | Good Governance and Compliance | 14                                                  | 16                        | 18                        |
| #N/A                               |     | 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                         |
| 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                         |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                            |                |                                |                                                     |                           |                           |
| 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                     |
| Fire Fighting and Protection       |     | 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                            | 4   |                                                       |                |                                |                                                     |                           |                           |
| 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                         |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                            | 4   |                                                      |                |                                |                                                     |                           |                           |
| 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                       |
| 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                     |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                     |                |                                |                                                     |                           |                           |
| 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                    | –                                                   | –                         | –                         |
| 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 | –                                                   | –                         | –                         |
| 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                        |
| 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                        |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                 |                |                                |                                                     |                           |                           |
| 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 | 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                         |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                                          |                |                                |                                                     |                           |                           |
| 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                         |
| 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                         |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                            | 4   |                                                                          |                |                                |                                                     |                           |                           |
| 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                         |
| 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                        |
| 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                        |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                            | 4   |                                                                           |                |                                |                                                     |                           |                           |
| 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                        |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                            | 4   |                                                                          |                |                                |                                                     |                           |                           |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                             |                |                                |                                                     |                           |                           |
| 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                         |
| 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                         |
| 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                         |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                       |                |                                |                                                     |                           |                           |
| 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                        |
| 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                         |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                            | 4   |                                                                                       |                |                                |                                                     |                           |                           |
| 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                        |
| 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                     |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                |                |                                |                                                     |                           |                           |
| 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                        |
| 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                         |
| 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                     |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| <b>R thousand</b>                     | <b>4</b> |                                                                          |                |                                |                                                     |                           |                           |
| 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                         |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                           |                |                                |                                                     |                           |                           |
| 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                                                  |                           |                           |
| 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                                                 | -                         | -                         |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| 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                        |
| 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 | 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                        |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                        | 4   |                                                                 |                |                                |                                                     |                           |                           |
| 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/ L | 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                       |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                                        | 4   |                                                       |                |                                |                                                     |                           |                           |
| 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 |     | Gains or Losses                                       | PD-0032        | Good Governance and Compliance | 167 484                                             | 171 671                   | 175 104                   |
| Police Forces, Traffic and Street Parking Control |     | Bad Debt: Municipal Running Cost                      | PO_MUN2        | Dignified Living               | 120 962                                             | 123 986                   | 126 465                   |
| Police Forces, Traffic and Street Parking Control |     | Gains or Losses                                       | PD-0032        | Good Governance and Compliance | (120 962)                                           | (123 986)                 | (127 705)                 |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                           |                |                                |                                                     |                           |                           |
| 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                        |
| 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                       |
| 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                       |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                                                       |                |                                |                                                     |                           |                           |
| 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                    |
| 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                       |



| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| <b>R thousand</b>                     | <b>4</b> |                                       |                |                                |                                                     |                           |                           |
| 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                               |          | Gains or Losses                       | PD-0032        | Good Governance and Compliance | (2 929)                                             | (3 002)                   | (3 092)                   |
| 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                        |
| 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                        |

| 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<br>+1 2027/28 | Budget Year<br>+2 2028/29 |
| R thousand                         | 4   |                             |                |                                |                                                     |                           |                           |
| 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                     |
| 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                        |
|                                    |     |                             |                |                                | 3 073 153                                           | 3 263 760                 | 3 730 379                 |

**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: Shane Chandaka

Acting Municipal Manager of Stellenbosch Municipality

Signature  \_\_\_\_\_

Date 25/03/2026



**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 \_\_\_\_\_